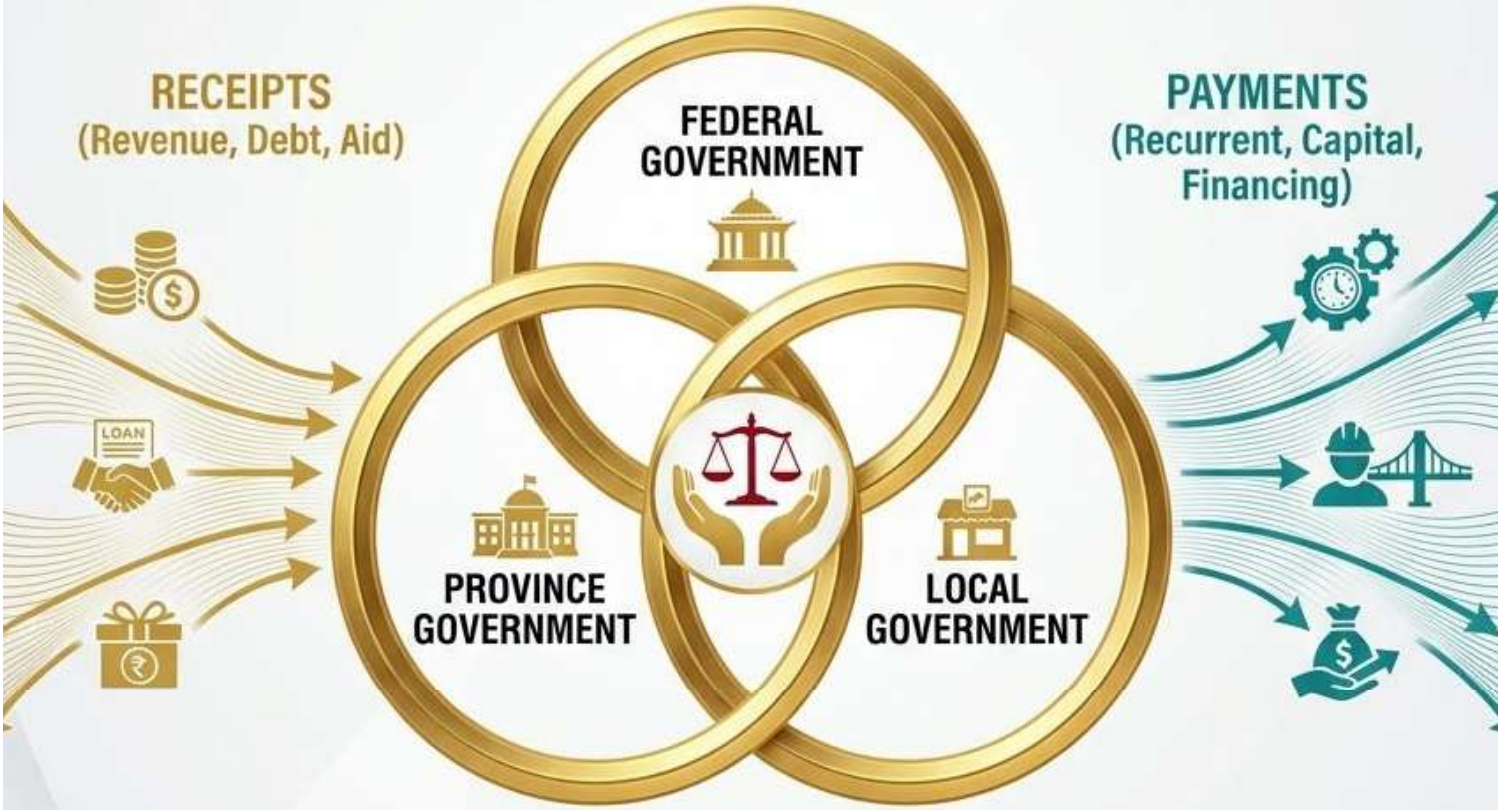
CONSOLIDATED FINANCIAL STATEMENT
(Federal, Province and Local Government)
Fiscal Year 2024/25

(Abridged English Version of Consolidated Financial Statement Submitted to the office of The Auditor General & The Ministry of Finance on December 29, 2025)



Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Anamnagar, Kathmandu, Nepal
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Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Anamnagar, Kathmandu, Nepal

FOREWORD

FCGO presents the Consolidated Financial Statements (CFS) of the Government of Nepal for the Fiscal Year 2024/25. The Financial Comptroller General Office (FCGO) is honored to carry out this important statutory responsibility pursuant to the Financial Procedure and Fiscal Responsibility Act, 2076. This report reflects the Government of Nepal's continued commitment to transparency, accountability, and prudent public financial management.

In accordance with legal requirements, FCGO submitted the Consolidated Financial Statements of the federal units to the Office of the Auditor General of Nepal in December 29, 2025, and after including the Auditor's opinion along with additional statements and disclosures we have prepared this document in English version. It provides a comprehensive overview of the government's macro-financial landscape and the performance of Public Financial Management of Nepal. For comprehensive information and detailed analysis, readers are encouraged to access the Consolidated Financial Statements (CFS) – Nepali Version, available on the official website of the Financial Comptroller General Office (FCGO).

The Government of Nepal has undertaken significant reforms in its financial reporting framework and systems to enhance the quality, reliability, and transparency of public financial reporting. This report marks the implementation of the Nepal Public Sector Accounting Standards (NPSAS), 2079, which are aligned with the International Public Sector Accounting Standards (IPSAS), 2017. In accordance with these standards, the Financial Comptroller General Office (FCGO) has prepared the Consolidated Financial Statements (CFS), covering financial transactions of all three tiers of government, including extra-budgetary entities. The adoption and implementation of NPSAS represents a significant milestone in aligning Nepal's public sector accounting and reporting practices with international standards, thereby strengthening the credibility, comparability, and transparency of financial reporting. The preparation of this report was made possible through the effective use of key ICT-based systems, including the Revenue Management Information System (RMIS), Treasury Single Account (TSA), Subnational Treasury Regulatory Application (SuTRA), Provincial Treasury Single Account (PTSA), and Financial Management Information System (FMIS). The FCGO will be committed to advancing automation and digital transformation in public financial management. Our team has consistently demonstrated dedication, professionalism, and commitment to improve efficiency through ICT-based systems. Nevertheless, we recognize the need for continued efforts to further strengthen the effective utilization of technology in public financial management.

I am confident that this report will effectively serve its intended purpose for public entities, development partners, researchers, students, general public and anyone interested in understanding Nepal's public financial management and utilizing this information effectively. It will also serve a valuable resource for policy makers formulating policies and implementing reforms in PFM.

I would like to extend my sincere gratitude to all my colleagues and the entire team, especially to the Financial Reporting Section of FCGO, for their relentless efforts in preparing this report. Without their exceptional teamwork, this report would not have achieved its current commendable status. Finally, I would greatly appreciate any suggestions and constructive feedback on the report, which will help us to enhance its quality in the upcoming fiscal years.

June, 2026

Shova Kanta Poudel
Financial Comptroller General

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ABBREVIATIONS/ACRONYMS

ADB	-	Asian Development Bank
AIIB	-	Asian Infrastructure Investment Bank
CCY	-	Commitment Currency
CDSC	-	Central Depository Services and Clearing Limited
CFS	-	Consolidated Financial Statement
CGAS	-	Computerized Government Accounting System
COA	-	Chart of Account
COFOG	-	Classification of the Functions of Government
CNY	-	Chinese Yuan (Renminbi)
DKK	-	Danish Kroner
DSF	-	Debt Sustainability Framework
DTCO	-	District Treasury Controller Office
EBEs	–	Extra-Budgetary Entities *(Before EBUs)*
EBK	–	EXIM Bank Korea
EBLCI	–	EXIM Bank Line of Credit INDIA
EEC	-	European Economic Cooperation
EFT	-	Electronic Fund Transfer
EIB	-	European Investment Bank
EIBC	–	Export – Import bank of CHINA
EUR	-	Euro
EXIM Bank	–	Export Import Bank
FCGO	-	Financial Comptroller General Office
FCG	-	Financial Comptroller General
FMIS	-	Financial Management Information System
FPFRA	-	Financial Procedure and Fiscal Responsibility Act
FPFRR	-	Financial Procedure and Fiscal Responsibility Regulation
FY	-	Fiscal Year
GBP	-	Pound Sterling (Great Britain Pound)
GDP	-	Gross Domestic Product
GFS	-	Government Financial Statistics
GFSM	-	Government Financial Statistics Manual
GNDI	-	Gross National Disposable Income
GNI	-	Gross National Income
GoN	-	Government of Nepal
IDA	-	International Development Association

IFAD	-	International Fund for Agriculture Development
IGFAA	-	Inter-Governmental Fiscal Arrangement Act
IMF	-	International Monetary Fund
JICA	-	Japan International Cooperation Agency
JPY	-	Japanese Yen
KRW	-	South Korean Won
KWD	-	Kuwaiti Dinar
MOF	-	Ministry of Finance
N/A	-	Not Applicable/Not Available
NBF	-	Nepal Business Forum
NDF	-	Nordic Development Fund
n.e.c.	-	not elsewhere classified
NNRFC	-	National Natural Resources and Fiscal Commission
NPR	-	Nepalese Rupees
NPSAS	-	Nepal Public Sector Accounting Standard
NRB	-	Nepal Rastra Bank
OAG	-	Office of the Auditor General
OFID	-	OPEC Fund for International Development
OPEC	-	Organization of the Petroleum Exporting Countries
PDMO	-	Public Debt Management Office
PFM	-	Public Financial Management
PTCO	-	Province Treasury Controller Office
PTSA	-	Provincial Treasury Single Account
RMB	-	Renminbi (Yuan)
RMIS	-	Revenue Management Information System
RS	-	Rupees
SAR	-	Saudi Arabian Riyal
SDG	-	Sustainable Development Goal
SDR	-	Special Drawing Right
SESP	-	School Education Sector Plan
SNGs	-	Sub-National Governments
SuTRA	-	Subnational Treasury Regulatory Application
TB	-	Treasury Bill
TSA	-	Treasury Single Account
USD	-	United States Dollar

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

FISCAL YEAR
2024/25

CONSOLIDATED FINANCIAL STATEMENT

(Federal, Provincial and Local Governments)

A single-page overview of financial activities

An overview of government revenue, spending, treasury status, and key fiscal indicators

REVENUE UTILIZATION
NPR 1,781,633.55 M
After revenue-sharing settlement

TOTAL EXPENDITURE
NPR 1,774,012.76 M
After intergovernmental eliminations

CASH BALANCE
NPR 188,945.81 M
General government positive balance

TREASURY GAP
NPR 108,990.67 M
Cumulative deficit across three tiers

Three-tier Treasury Position

FEDERAL
(200,361.63 M)
Deficit

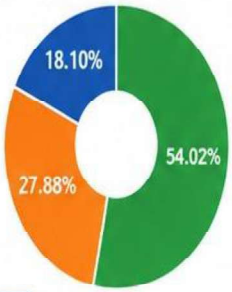
PROVINCIAL
36,646.79 M
Surplus

LOCAL LEVEL
54,724.17 M
Surplus

OVERALL
(108,990.67 M)
Net deficit

Spending mix after consolidation

Recurrent spending remains the dominant use of resources, while capital investment is below one-third of total consolidated expenditure.



- Recurrent expenditure: 54.02%
- Capital expenditure: 27.88%
- Financing expenditure: 18.10%

What the numbers say

Cash improved, but fiscal pressure remains.
Positive closing cash balance rose to NPR 188,945.81M, while the three-tier treasury position still shows a cumulative deficit.

Capital execution is the main constraint.
Federal capital spending reached 62.55% of its budget, lower than recurrent and financing execution.

Subnational balances matter.
Provincial and local surpluses partly offset the larger federal cumulative deficit.

Federal dashboard

REVENUE
NPR 1,179,815.24M
Tax + other revenue

EXPENDITURE
NPR 1,513,245.92 M
81.34% of final budget

DEBT/GDP
43.79%
Up from 42.66%

BUDGET EXECUTION
81.34%
Total actual vs final budget

DOMESTIC SOURCE
89.80%
Financed by own sources

PUBLIC INVESTMENT
15.24%
Share + loan investment/GDP

Subnational and EBE snapshot

Segment	Receipts / Revenue	Expenditure / Payment
7 Provinces	NPR 187,364.03 M	NPR 198,803.09 M
753 Local levels	NPR 492,122.28 M	NPR 437,398.10 M
EBEs (Federal + Provinces)	NPR 139,201 M	NPR 98,335.34 M

REPORTING ARCHITECTURE
Prepared on cash-basis NFSAS 2022, with consolidation across federal, provincial, local and extra-budgetary entities.

EXECUTIVE SUMMARY

FCGO presents an overview of Nepal's fiscal performance for Fiscal Year (FY) 2024/25 across the federal, provincial, and local levels of government. This report presents key fiscal indicators, including revenue mobilization, expenditure execution, fiscal position, and the allocation and utilization of public resources. It also provides an overview of intergovernmental fiscal transfers and revenue-sharing arrangements under Nepal's federal fiscal framework. By promoting transparency, accountability and sound public financial management, this publication serves as a valuable reference for policymakers, researchers, development partners, and other stakeholders.

- The total revenue utilization (excluding fiscal transfer) of the three tiers of government for FY 2024/25 amounts to NPR 1,781,633.55 million after revenue sharing settlements. Total expenditure stands at NPR 1,774,012.76 million after eliminating all types of intergovernmental fiscal transfers (excluding EBEs).
- In FY 2024/25, the cash position of general governments shows a positive balance of NPR 188,945.81 million, compared to NPR 134,125.18 million in FY 2023/24. Cash balances are NPR 188,940.30 million in cash and NPR 5.51 million in direct payments, which were NPR 134,123.26 million and NPR 1.91 million respectively in the previous fiscal year.
- The treasury position of the three tiers of government for FY 2024/25 shows a deficit of NPR 108,990.67 million. This includes a federal government deficit of NPR 200,361.63 million, with provincial and local governments reporting surpluses of NPR 36,646.79 million and NPR 54,724.17 million respectively.
- The ratio of consolidated recurrent Expenditure, capital expenditure and financial expenditure to total consolidated expenditure for the three tiers of governments after elimination are 54.02%, 27.88%, and 18.10% respectively in FY 2024/25.
- In FY 2024/25, the federal government (GoN)'s total revenue collection (tax and other revenue) amounts to NPR 1,179,815.24 million. Out of this, NPR 139,190.18 million has been transferred to provincial and local government consolidated fund as revenue sharing.
- The federal government's total expenditure for FY 2024/25 amounts to NPR 1,513,245.92 million (81.34% of the final budget of NPR 1,860,303.00 million).
- The federal government's revenue collection in percentage increased by 11.34 % in FY 2024/25 compared to the previous fiscal year, achieving 83.12 % of the initial revenue collection target.
- The composition of the federal government's total revenue for FY 2024/25 consists of 88.99 % from tax and 11.01 % from other revenue, which was 89.14 % from tax and 10.86 % from other revenue in FY 2023/24.
- Recurrent, capital and financing expenditures constitute 63.21%, 14.80%, and 21.98% respectively of the federal government's total expenditure in FY2024/25, which was 66.68%, 13.78% and 19.54% respectively in the previous fiscal year.
- Out of total budget allocations for FY 2024/25, actual federal expenditures amounted to 84.97% for recurrent, 62.55% for capital, and 88.37% for financing. In comparison, the corresponding expenditure ratios for FY 2023/24 were reported at 82.04%, 62.09%, and 87.97%.
- Similarly, out of the total federal government expenditure in FY 2024/25, 89.80% % is financed by domestic sources (revenue plus domestic borrowing), with 1.80% financed by foreign grants and

8.41% by foreign loans. In FY 2023/24, these figures were 89.78 %, 1.76 % and 8.54 % respectively.

- In FY 2024/25, the federal consolidated fund reports a surplus of NPR 27,996.02 million, bringing the cumulative deficit to NPR 200,361.63 million, which was NPR 228,357.65 million in the previous fiscal year.
- In FY 2024/25, the ratio of total federal expenditure to GDP was 24.78 %, which was 24.42 % in FY 2023/24. The ratio of total revenue collection to GDP was 19.60 % (before revenue sharing with SNGs) which was 18.57 % in FY 2023/24.
- In FY 2024/25, total reimbursable foreign assistance receipt to the federal government accounts for 76.58 % of total reimbursable assistance, comprising 79.52 % in grants and 75.73 % in loans.
- Domestic borrowing by the federal government is 5.39% of GDP in FY 2024/25, slightly down from 4.10 % in FY 2023/24.
- The total investment of the federal government in public enterprises, including shares and loans, amounts to 15.24 % of GDP up to FY 2024/25, which was 14.51% up to previous fiscal year.
- The federal government's debt-to-GDP ratio is 43.79 % for FY 2024/25, up from 42.66% at the end of FY 2023/24.
- General public services and economic affairs constitute the two major sectors of government budgetary entity's expenditure, accounting for 59.20 % (39.81% for general public services and 19.39 % for economic affairs) of total COFOG wise government expenditure in FY 2024/25.
- In FY 2024/25, government of Nepal total financial equalization grants, conditional grants, complementary grants and special grants transfer to provincial governments amount to NPR 76,756.19 million and to local governments amount to NPR 272,193.69 million. Whereas 76,019.92 million and 263,396.29 million transferred to provincial and local governments in FY 2023/24.
- In FY 2024/25, the total revenue collection of all seven provinces amounts to NPR 187,364.03 million, including revenue from internal source (tax and other revenue) and revenue sharing. Total expenditure of all seven provinces amounts to NPR 198,803.09 million, including fiscal transfers of NPR 24,616.07 million to local governments. In FY 2023/24, total revenue and expenditure were NPR 102,672.21 million and NPR 184,110.26 million respectively.
- In FY 2024/25, the total receipts of all 753 local governments amount to NPR 492,122.28 million (including opening balances, intergovernmental fiscal transfers and internal revenue). Total expenditure of all local governments amounts to NPR 437,398.10 million.
- In FY 2024/25, receipts of EBEs for federal and provincial governments amount to NPR 135,468.16 million and NPR 3,733.34 million respectively, which was NPR 76,858.49 and NPR 338.47 respectively in previous FY.
- Total payments of EBEs for federal and provincial governments amount to NPR 95,093.70 million and NPR 3,241.64 million respectively, while NPR 78,784.20 million and NPR 350.03 million respectively in previous FY.
- Closing balances of EBEs for federal and provincial governments amount to NPR 83,650.73 million and NPR 1,156.57 million respectively, which was amount to NPR 71,970.05 million and NPR 305.08 million respectively in previous FY.

ACCOUNTING POLICY AND EXPLANATORY NOTES

1. Presentation of Financial Statement:

Part 10 of the Constitution of Nepal provides for the Federal Financial Procedures, Part 16 for the Provincial Financial Procedures, and Part 19 for the Local Financial Procedures. Article 116 of the Constitution contains provisions relating to the Federal Consolidated Fund, Article 204 relates to the Provincial Consolidated Fund, and Article 229 relates to the Local Consolidated Fund. Amounts received pursuant to the Federal Financial Act and other prevailing laws are deposited into the Federal Consolidated Fund, and all amounts received by a Province pursuant to the Provincial Financial Act and other laws are deposited into the Provincial Consolidated Fund; whereas all types of revenue received by a Rural Municipality or Municipality, all types of grants received from the Government of Nepal and the Provincial Government, as well as loan amounts raised and funds received from other sources by the Rural Municipality or Municipality, are deposited into the Local Consolidated Fund. Expenditures from the Consolidated Fund are incurred in accordance with the Appropriation Act of the respective government and other prevailing laws.

The Financial Procedures and Fiscal Responsibility Act, 2076, and the Financial Procedures and Fiscal Responsibility Regulation, 2077, have prescribed the responsibilities of various entities regarding the accounting and reporting of transactions. Pursuant to the said Act, the Financial Comptroller General Office holds the responsibility for the operation and management of the Federal Consolidated Fund and other government funds; the recording and reporting of movable and immovable government properties; the operation, direction, control, and internal auditing—or causing to conduct internal auditing—of economic administration; and the preparation of integrated financial statements of all three tiers of government, namely the Federal, Provincial, and Local levels.

The central accounts and financial statements prepared and submitted by the Accounting Officers based on the transactions executed within their legal authority; the district-wise integrated financial statements received from the Treasury Controller Offices; the relevant bank statements of government transactions; the provincial integrated financial statements submitted by the Provincial Treasury Comptroller Offices; and the integrated statements of the local levels prepared in accordance with the Local Consolidated Fund Management System, serve as the foundation for this report. During the consolidation of financial statements, inter-entity transactions have been adjusted and eliminated to zero. The presented statement has been prepared in a manner that enables comparison with the disclosures in the annual budget.

This annual financial statement incorporates the integrated annual report of receipts and payments of the budgetary and extra-budgetary entities of the Government of Nepal, Provincial Governments, and Local Governments; the annual report of receipts and payments of budgetary entities; the annual report of receipts and payments of extra-budgetary entities (excluding local governments); the budgetary comparative statement; the annual financial statement of the Consolidated Fund; the annual statement of the Divisible Fund; and the integrated statement of functional and economic expenditures, along with the notes and schedules relating to the financial statements.

2. Legal Bases for Preparation of Financial Statement

Section 3(1) of the Financial Procedures and Fiscal Responsibility Act, 2076, provides that, subject to the Constitution, this Act, and other prevailing laws, the operation of the Federal Consolidated Fund shall be carried out by the Financial Comptroller General Office; and sub-section (2) provides that the

responsibility for maintaining up-to-date accounts of the Federal Consolidated Fund and preparing its annual financial statements shall rest with the Financial Comptroller General Office.

Section 26 (3) of the Act contains provisions stating that all transactions pertaining to appropriations, revenue, deposits, other government funds, any assistance received pursuant to agreements executed with the Government of Nepal, or from any other sources, along with disclosures of all types of movable and immovable properties and liabilities, shall be received by the Financial Comptroller General Office through the respective Accounting Officers, and that the Financial Comptroller General Office shall prepare the integrated financial statements of the Government of Nepal.

Section 29(1) of the said Act provides for the requirement that the Financial Comptroller General Office must submit the integrated financial statements of the central accounts—comprising appropriations, revenue, deposits, and other funds, in addition to the accounts of foreign grants, loan assistance, and investments for each fiscal year—to the Office of the Auditor General within the prescribed time limit.

Rule 75(3) of the Financial Procedures and Fiscal Responsibility Regulation, 2077, mandates that the Accounting Officer must prepare the central accounts and financial statements of income and expenditure—including statements prepared pursuant to Section 26(4) of the Act as well as those of subordinate offices—and submit them to the Financial Comptroller General Office within the end of Ashwin. Furthermore, sub-rule (4) provides that, based on the central accounts and financial statements received pursuant to sub-rule (3), the Financial Comptroller General Office must prepare the integrated financial statements of the central accounts in accordance with Section 29(1) of the Act and submit them to the Office of the Auditor General within the 15th of Kartik.

Pursuant to Rule 10 of the Financial Procedures and Fiscal Responsibility Regulation, 2077, based on the integrated statements prepared and submitted by the local levels in accordance with Section 4 of the Act and the integrated financial statements prepared by the Provincial Treasury Comptroller Offices pursuant to the same Section, a legal provision mandates that the integrated financial statements of all three tiers of government must be prepared and submitted to the Ministry of Finance and the Office of the Auditor General within the 15th of Poush. There is a statutory requirement that the Ministry of Finance must make the aforementioned integrated financial statements public within the end of Poush each year.

3. Standard of Reporting

The Unified Chart of Accounts and Classification and Explanation, 2074, implemented across all three tiers of government, and the Cash-Basis Nepal Public Sector Accounting Standards, 2079, which has been internalized based on the International Public Sector Accounting Standards (IPSAS 2017), serve as the primary basis and benchmark for the preparation of this financial statement.

4. Reporting Entity

Pursuant to Section 5 of the Financial Procedures and Fiscal Responsibility Act, 2076, the Financial Comptroller General Office stands as the entity responsible for preparing integrated financial statements and reporting on the basis of the financial statements of the Federal Consolidated Fund, Provincial Consolidated Fund, Local Consolidated Fund, and other government funds. Since a legal provision mandates that the ministries and central entities of the Government of Nepal must submit the central accounts—prepared on the basis of control over their subordinate agencies—to the Financial Comptroller General Office within the prescribed time limit, those entities function as the reporting entities for the Financial Comptroller General Office.

5. Budgetary Entity

Entities that fully participate in the budget of the Government of Nepal and are under its direct control are recognized as budgetary entities. For budgetary management, the central entities vest executive

and legal authority. This category includes ministries, departments, offices, projects that are entirely dependent on the budget. The names and lists of the ministries and central entities classified as budgetary entities are annexed herewith.

6. Extra Budgetary Entity

Pursuant to Rule 79(2) of the Financial Procedures and Fiscal Responsibility Regulation, 2077, central entities are required to include the details of income, expenditure, grants, and other relevant matters of extra-budgetary entities. To facilitate the mapping of these extra-budgetary entities, the criteria for mapping have been approved by this Office, and in accordance with the said approved criteria, the extra-budgetary entities have been mapped and consolidated into the financial statements. Principally, the statements have been consolidated on the basis of data concerning extra-budgetary entities received from the respective ministries or central entities. In the coming years, these disclosures will be progressively refined based on the statements received from the respective entities. The list of the extra-budgetary entities whose statements have been consolidated is annexed herewith.

7. Bases of Accounting and Consolidation

Pursuant to Rule 56(1) of the Financial Procedures and Fiscal Responsibility Regulation, 2077, the transaction accounts are maintained in accordance with the cash-basis double-entry accounting system adopted by the Government of Nepal, and the presented financial statements have been prepared on the basis of the same accounts. As the governments have adopted a cash-basis accounting system, transactions are recognized only at the time of cash receipt and payment. In the accounting notes, assets and liabilities are stated at historical cost. Herein, the statement of cash receipts and payments, the comparison of budget and actual amounts, and the accounting notes have been prepared on the basis of the Cash-Basis Nepal Public Sector Accounting Standards, 2079, which aligns with international cash-basis financial reporting standards. The statements have been prepared by eliminating inter-entity transactions as provided by the Standards.

8. Reporting Period

This Consolidated Financial Statement covers the period from July 16, 2024, to July 16, 2025.

9. Materiality

Material data have been included in the integrated financial statements, and the integrated financial statements of the Government of Nepal have been prepared on the basis of the statements available. In preparing the statements, every possible effort has been made to maintain data accuracy, ensuring they are error-free and realistic.

10. Reporting Currency

The financial statements have been prepared in Nepalese Currency (NPR). Transactions denominated in foreign currencies are translated into Nepalese Rupees at the exchange rate prescribed by Nepal Rastra Bank prevailing on the date of the transaction. Foreign currency cash and bank balances held at the end of the fiscal year are translated into Nepalese Rupees at the buying rate prescribed by Nepal Rastra Bank on the closing day of Ashadh of the respective fiscal year. The resulting exchange gain or exchange loss is adjusted directly within the respective primary head of account. In the case of foreign debt, translation into Nepalese Rupees is carried out using the selling rate.

11. Compliance with Nepal Public Sector Accounting Standard

The financial statement has been prepared in accordance with the Nepal Public Sector Accounting Standards, 2079 approved by Government of Nepal on December 6, 2022. The standard adheres the cash based International Public Sector Accounting Standards, 2017. This report strictly follows to the mandatory requirements outlined in Part 1 of the standard whereas out of Encouraged Additional

Disclosures of Part 2, disclosures regarding Assets, Liabilities, Guarantees and Commitment Liabilities etc. are included.

12. Major Accounting Policies

12.1. Recognition and Accounting of Revenue

Revenue is recognized only upon the actual receipt of cash on hand or through banking channels. Revenue is reported on a Gross Basis. For the purpose of revenue collection, Non-operative Accounts have been opened with the Nepal Rastra Bank or banks authorized to conduct government transactions, upon the recommendation of the Financial Comptroller General Office, and all revenue amounts are deposited into these accounts. In accounting for revenue, it is recognized as income under the respective heads in accordance with the Unified Chart of Accounts and Classification and Explanation. Tax amounts collected from taxpayers under prevailing laws are accounted for as tax revenue, whereas incomes such as service fees, sales, royalties, interest, and dividends received under prevailing laws are accounted for as other revenue. Receipts recovered in subsequent years from audit findings of appropriation expenditures, or unspent funds refunded and settled by recipients from prior disbursements or grants due to non-performance, are accounted for under 'Miscellaneous Receipts' as they do not constitute actual revenue. Tax exemptions have not been reported as they are not accounted for. Grant amounts received under foreign assistance are accounted for and reported as revenue by recognizing them as income under grant receipts. 'Pass-Through' funds intended for transfer to another entity or tier of government are reflected as receipts upon acquisition and as payments upon transfer. The financial report has been presented after the elimination of reciprocal or inter-entity transactions.

12.1.1 Collection of Revenue

The collected revenue comprises two categories: revenue falling under the jurisdiction of the federal government and divisible revenue subject to sharing. In the notes to the accounts and schedules detailing the revenue collected by the federal government, the revenue amount to be shared has been presented as a liability under the 'Shared Revenue' heading.

12.1.2 Divisible Fund

Pursuant to the Intergovernmental Fiscal Arrangement Act, 2074, the revenue collected by the federal government is deposited into the Federal Divisible Fund. Out of the fund accumulated in the Federal Divisible Fund, the portion allocated for distribution to the provinces under Section 6 of the said Act is deposited into the Provincial Divisible Fund operated by the Federal Government, and the portion allocated for the local levels is deposited into the Local Divisible Fund operated by the Federal Government.

The amount at the divisible funds has been distributed and deposited into the consolidated fund of respective provinces and local levels on a monthly basis as mandated by the section 6 (5) of the act. As stipulated in Section 7 of the Act, royalties with respect to natural resources shall be annually deposited into the Provincial Consolidated Fund and Local Consolidated Fund from the Federal Divisible Fund as per decision of the Government of Nepal based on the recommendation of the National Natural Resources and Fiscal Commission (NNRFC). While preparing annual consolidated financial statement of Divisible Funds, the total collection in the Federal Divisible Fund, Provincial Divisible Fund and Local Divisible Fund by the end of the fiscal year as well as the details of the funds distributed to the Federal, Provincial and Local level and the balance yet to be distributed have been included.

The annual financial statement of the Federal Divisible Fund has been prepared to explicitly disclose the cumulative balances deposited by the end of the fiscal year within the Federal Divisible Fund, the Provincial Divisible Fund, and the Local Divisible Fund, the fund allocations transferred into the Provincial and Local Divisible Funds, as well as the final amounts disbursed into the respective Consolidated Funds.

12.1.3. Revenue to be Utilized by Federal Government

The revenue amount retained for use by the Federal Government comprises the Federal Government's

own revenue amount (excluding revenue sharing) and the share received from divisible revenue subject to distribution. This includes the amount collected by the Federal Government and the amounts collected by Provincial Governments which, following distribution by the Federal Government, are received into the federal revenue.

12.1.4. Cash Balance of Revenue

The outstanding revenue amounts collected in the previous fiscal years which could not be credited to the revenue account within those respective fiscal years have been deposited in this fiscal year. Upon depositing the outstanding amounts, they have been reported by crediting them to the same revenue heads under which the cash was outstanding. For amounts collected during the current fiscal year but outstanding to be credited to the revenue account, the income recognition under the respective revenue heads could not be completed, and such amounts have been disclosed as cash in transit in the record.

12.2. Recognition, Accounting and Reporting of Expenses

The amount for which a payment order or bank cheque was issued but could not be received by the concerned individual, or an amount returned from an advance or petty cash fund in a subsequent fiscal year, has been disclosed under miscellaneous receipts of the fiscal year in which the refund was received. The amount of cheque issued up to the end of Ashadh but not cashed within the validity period has been adjusted by deducting it from expenditures.

- Where prevailing law requires a deposit deduction when making any payment, the full gross amount has been accounted for as a payment, and the deposit amount has been accounted for as a receipt in the deposit ledger. In accordance with prevailing law, adjustments, forfeitures, or recoveries from deposits into revenue are accounted for as an expenditure in the deposit ledger and shown as a receipt under government revenue income.
- In the event that an amount due and payable to the government is legally recovered from a payment that an individual with outstanding dues is entitled to receive from a government entity, such payment is also reflected on both the receipt and payment sides.
- Outstanding amounts to be refunded or cleared that were disbursed as advances or in other forms have also been presented as expenditures. Amounts paid as advances or as petty cash funds that could not be cleared at the end of the year have been accounted for and reported as expenditures under the same head of account for which the purpose of such advance or fund was made available.
- Expenditure is accounted for as soon as a payment order is transmitted for spending through the Treasury Single Account system; following such accounting of expenditure, if an Electronic Fund Transfer (EFT) transmitted by the Treasury Controller Office is unsuccessful or an issued cheque is not cashed, the expenditure for that transaction is deducted. In the case of bilateral and multilateral loans and other payments, expenditure is accounted for upon receipt of the payment order executed by Nepal Rastra Bank at the respective office. For petty cash funds, expenditure is recorded at the time a reimbursement is made upon receipt of expenditure bills and invoices.

13. Foreign Currency

In-year foreign currency transactions have been converted into Nepali Rupees using exchange rate of transaction date. The balance of foreign currencies at the end of the fiscal year has been reported based on the buying rate of last day of the fiscal year. Outstanding loans are reported in NPR based on the selling rate of respective currency at the year end.

14. Recognition of Cash and Cash Equivalents

- Cash balances maintained at the Nepal Rastra Bank, other banks authorized for government transactions, and respective government offices, alongside cash equivalents that can be immediately converted into cash. "Cash" denotes cash on hand and demand deposits. "Cash equivalents" refer to short-term, investments that are readily convertible to known amounts of cash and are subject to an insignificant

risk of changes in value. Cash is identified and recognized in accordance with this conceptual definition.

- Cash or cash equivalents derived from revenue, security deposits, and recoveries, among others, are recognized and included under receipts upon actual realization. Cash and cash equivalents comprise cash on hand, bank deposits, disbursed amounts for which payment orders have been issued out of the budget authority granted under the Appropriation Act, short-term non-governmental investments (such as bonds) that are immediately convertible into cash, and fixed-term deposits with a maturity period of less than three months.
- Once a payment order, bank check, or letter of authorization is issued by a authorized officer to an authorized bank executing government transactions, or to any individual designated to disburse funds under an agreement with the Government of Nepal, the transaction is accounted for and reported as an expenditure, equivalent to a cash payment made to the counterparty. Accounting and reporting have been carried out as cash payment for the contracting parties with government after some authorized person issues a payment order, bank cheques, or a letter of order to an authorized bank handling government transaction. Since government cheques or equivalent banking instruments are valid for 15 days, such uncashed cheques or instruments at the end of fiscal year are cashed within validity period of next fiscal year by utilizing freeze account of previous fiscal year.
- Any funds received in Nepalese Rupees or foreign currency into any special account pursuant to an agreement between the Government of Nepal and a development partner are incorporated into the statement of receipts. Furthermore, based on agreements with the Government of Nepal, the monetary value of commodity aid or technical assistance made available by the contracting party to the respective government entity is accounted for as an expenditure, treated identically to a disbursement executed under the directive of that entity.

15. Outstanding Advance

The advance is considered as an expense upon disbursement. Any advances under recurrent and capital expenditures issued to employees, individuals, contractors, suppliers, autonomous bodies, financial and non-financial institutions, which remain unsettled at the end of the fiscal year are reported as outstanding advances.

16. Consolidated Fund

The accounting and reporting of receipts and payments of the Government of Nepal have been classified into recurrent, capital, and financial arrangement in accordance with The Unified Chart of Accounts and Classification and Explanation, 2074. Transfers and accounting adjustments executed after the reporting period are based on all types of receipts collected and payments made during the accounting period. Expenditures charged on the Consolidated Fund and expenditures under the Appropriation Act have been separately disclosed for each recurrent, capital, and financing arrangement disbursed from the Consolidated Fund.

In the case of foreign cash grants and cash loans, revenue has been recognized by transferring funds to the Consolidated Fund based on the actual expenditure incurred as per the respective agreements. For reimbursable grants, the reimbursed amount received in the Central Account No. Ka-7.3.2 of the Financial Comptroller General Office is transferred to the Revenue, Grant, and Miscellaneous Receipts Account (Ka-1.1) to recognize the revenue; similarly, for reimbursable loans, the reimbursed amount received in Account No. Ka-7.3.1 is transferred to the Financial Receipts/Income Account (Ka-1.2) for revenue recognition. Although Domestic Debt is accounted for at Face Value, the net amount received for deposit into the Consolidated Fund is reflected as income. Such income includes gains realized from the rollover of Treasury Bills, while international currency valuation adjustments are deducted.

17. Cash Balance in Security Accounts and Other Funds

Amounts held in Security Accounts, foreign assistance received in advance, and revenues of provincial governments and local levels, among others, are excluded from the Federal Consolidated Fund. Since the Federal

Consolidated Fund strictly incorporates only the actual revenue and expenditure of the Government of Nepal, the figures in these financial statements differ from the cash position of the Government of Nepal prepared by the Nepal Rastra Bank.

These financial statements incorporate the details of the closing balances held in the Miscellaneous Fund Accounts in the name of Treasury Controller Offices (Ka-2.6), Operating Fund Accounts in the name of certain payment offices (Ka-2.7), Value Added Tax Fund Accounts in the name of the Inland Revenue Department (Ka-2.8), Customs Fund Accounts in the name of Customs Offices (Ka-2.9), Special Grant Accounts in the name of Project Offices (Ka-2.5), and Special Loan Accounts (Ka-2.4).

Although the former Recurrent Grant Account (Kha.7) and Capital Grant Account (Kha.8) have been dissolved, they continue to be reported in this statement pending the final settlement of accounts. Furthermore, the financial statements of the Central Debt and Grant Account (Ka.7) group maintained at the Financial Comptroller General Office are also appended herewith.

18. Commitments of Expenditure

The amounts committed for future settlement pursuant to a decision or agreement have been recorded as commitments, and the corresponding financial statements are appended herewith.

19. Direct Payments

In addition to the financial statements of the Consolidated Fund of the Government of Nepal, a separate statement has been presented incorporating the expenditures incurred from commodity aid, direct payment grants, and direct payment loan sources received by the Government of Nepal as specified in the budget. In this context, an amount equivalent to the expenditure has been reflected on the receipts side as direct payment sources. Regarding commodity aid and direct payments, only those expenditure amounts that were submitted by the respective office or project to the Treasury Controller Office for bookkeeping entries and subsequently recorded in the Treasury Single Account (TSA) are included. Any direct payment or commodity aid amounts for which expenditure entries were not received have been excluded from this report. On the receipts side, the corresponding amounts for commodity aid and direct payments have been incorporated based on the expenditure records submitted by the respective entities and accounted for in the single treasury system at the Treasury Controller Office.

20. Investment

All government investments are accounted at cost price. The initially accounted investments are presented at historical cost. Cash Dividends and interests received from the investment are deposited into Consolidated Fund on the day of receipt.

21. Liability

Present obligation to pay a sum of money as a result of present or past action is presented as a liability. Liabilities are recorded at historical cost. All accumulated liabilities at the end of the fiscal year are duly recorded and reported.

22. Government Borrowing

Government borrowings have been classified into domestic and external categories. Domestic borrowings are raised from other institutions and individuals through Treasury Bills via the Nepal Rastra Bank, whereas external borrowings are incurred as payment obligations in exchange for monetary receipts or other services acquired from foreign governments or organizations. The receipt of government borrowings is accounted for as income, while payments including principal and interest on the loans are accounted for as expenditures. Under this accounting treatment, interest payments are classified as recurrent expenditures, and principal repayments are included under financing expenditures.

23. Non-Financial Assets

Non-financial assets have been presented at historical cost without accounting for depreciation.

The purchasing cost of an asset has been treated as expenditure and additional disclosure has been provided with the details of these assets. Asset classification adheres to the Unified Economic Codes, Classifications and Explanations, 2074.

24. Third-Party Payment

Third-party payments refer to payments made by a third party on behalf of an entity to settle its liabilities or provide benefits to the entity. Third-party payments have been separately listed in a column on the face of the financial statement.

25. Intergovernmental and Mutual Transactions

Intergovernmental transactions and mutual transactions between controlled entities are included in the consolidated financial statements by eliminating such transactions so as to avoid double accounting.

26. Intergovernmental Fiscal Transfers

The financial transfer amounts (equalization, conditional, complementary, and special grants) disbursed to the provincial governments and local levels have been included in the recurrent expenditure of the federal government. The said transfers have been accounted for as expenditures at the time of the transfer itself.

27. Off-Budget Receipts and Payments

Receipts and payments that are excluded from the budget (Off-Budget) and do not channel through the government treasury (Off-Treasury) have been disclosed in the report as off-budget and off-treasury receipts and payments. The transaction values have been verified based on the reports submitted by the donor agencies or organizations. For receipts and payments executed in foreign currency, the transaction amounts have been established using the exchange rate prevailing on the date the report was received.

28. Expenditure Arrears

Since the cash-based accounting system is adopted, any liabilities incurred during the reporting period but remaining outstanding due to insufficient budget allocations have been reported in the statement of outstanding liabilities not the expenditure. Payment obligation for the reporting year regarding salary, dearness, allowance, local allowance, transfer travel expenses, rent, uniform allowance, food grains, medical expenses, foods for patients and prisoners, retirement benefits and payables to firms or individuals as per agreement, if could not be paid due to short of budget, are taken as outstanding liabilities.

29. Outstanding Receivables

Revenue amounts that have been formally recorded but remain uncollected, as well as amounts due under lease or sales agreements that were not received within the stipulated timeframe, are categorized as outstanding receivables.

30. Transitional Provisions

To the extent as prescribed by NPSAS, application of its transitional provisions has been disclosed in the notes to the accounts.

31. Post-Reporting Revisions and Corrections of Errors

The revisions and corrections of errors made subsequent to the submission of the Consolidated Financial Statement of federal government outlined by the section 29 (1) of Financial Procedure and Fiscal Responsibility Act,2076 have been incorporated in related notes and annexes of this financial statement. Reasons of correction of errors are shown in accounting notes 21, but this note does not include separate data on such revision and correction.

UNOFFICIAL TRANSLATION OF AUDIT OPINION ON CONSOLIDATED FINANCIAL STATEMENT OF FEDERAL CONSOLIDATED FUND

Issued on 15th May 2026

To the Secretary,
Ministry of Finance,
Singhadurbar, Kathmandu.

Subject: Audit Opinion on Consolidated Financial Statements

1 Qualified Opinion:

We have audited the consolidated financial statements of the Government of Nepal for the fiscal year 2081/82 (2024/25), which includes the annual report of receipts and payments, comparative statement of budget, annual financial statement of the Federal treasury, and related accounting policies and notes.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying consolidated financial statements of the Government of Nepal for the fiscal year 2081/82, which comprise the annual report of receipts and payments, comparative statement of budget, annual financial statement of the Federal treasury, and related accounting policies and notes, present fairly, in all material respects, the true and fair view in accordance with the Nepal Public Sector Accounting Standards (Cash Basis), and prevailing laws including the Fiscal Procedure and Financial Accountability Act,2076

Basis for Qualified Opinion

1.1. Central Treasury Fund

According to the financial statements of the Central Treasury Fund for the current fiscal year, total receipts, including revenue, grants, internal and external borrowings, and direct payments made under grants and loans, amounted to NPR 1,538.089 billion. Out of the total receipts, payments under recurrent, capital and financing expenditures amounted to NPR 1,513.245 billion, resulting in a surplus of NPR 24.843 billion at the end of the fiscal year.

After adjusting the above surplus with the additional amount of NPR 3.152 billion received from the royalty distribution and the negative balance of NPR 228.358 billion carried forward from the previous fiscal year, the total balance in the Federal Treasury Fund at the end of the current fiscal year stood at a negative NPR 200.361 billion. Furthermore, even after adjusting the balances of deposits and other funds of NPR 172.053 billion in the Federal Treasury Fund, Government's overall cash and bank balance remained negative of NPR 28.308 billion. However, the balances of the Provincial and Local Consolidated Funds remained positive at NPR 36.647 billion and NPR 54.724 billion, respectively at the end of the fiscal year.

1.2. Cash and Bank Position

According to the consolidated financial statement, cash and bank balance of Government of Nepal reflects a negative balance of NPR 28.308 billion, while Central bank of Nepal claimed NPR 69.863 billion negative in its financial statement in the fiscal year 2081/082. A reconciliation statement has not been prepared to verify and reconcile the variance of NPR 41.555 billion excess in the financial statement of Government of Nepal in comparison to the financial statement of central bank of Nepal.

1.3. Extra Responsibilities

In the consolidated financial statements, an amount of NPR 71.970 billion was carried forward from the previous year as an opening balance for extra -budgetary entities. However, the previous year's balance of NPR. 16.022 billion relating to 11 entities—which were included in the financial statements last year but excluded this year—has been carried forward without making necessary adjustment. As a result, the government's cash and bank balance, including extra -budgetary entities, remains overstated by the same amount up to the current fiscal year.

1.4. Foreign Debt

According to the Annual Report on Debt Liabilities of the Government of Nepal for FY 2081/82 received from the Public Debt Management Office, the foreign debt receipt recorded NPR 129.959 billion. However, according to the statement of consolidated receipts and payments shows NPR 126.94 billion deposited into the Central treasury shows NPR 126.948 billion from previous years but the difference observed in the foreign debt receipt amount has not been verified.

1.5. Recording of Revenue

According to the consolidated financial statements, Government of Nepal has received the total revenue including other receipts of NPR 1,197.200 billion this year. However, the bank statements recorded the amount of NPR 1,196.230 billion. The shortfall of NPR. 970.200 million has not been verified.

1.6. Accounting

In accordance with the Cash-Based Public Sector Accounting Standards, payments must be recorded at the time they are actually paid. However, according to the annual financial statements of the Central Treasury Fund, the total payments for this year, amount of NPR. 1,513.245 billion, includes NPR 3.018 billion which was directly paid in previous years. Consequently, the actual payment for the current fiscal year have been overstated by the same amount.

1.7. Accounting in different expenditure topic

Unified Economic Code and Classification and Explanation,2074 based on Government Finance Statistics Manual (GFSM) 2014, issued by the International Monetary Fund (IMF), in accordance its expenditures like Subsidies are intended to provide assistance to entities engaged in the production of goods or services for price control, production increase or promotion of economic activities should be recorded under the budget head 25000, but the Ministry of Finance disbursed and expensed NPR 139.466 million to two financial institutions for conducting training and other expenses from the budget head of 25111 which is allocated for non-financial institutions. Similarly, the Ministry disbursed NPR 5.550 billion as an interest subsidy to Nepal Rastra Bank from the budget head of 27112 but this budget head is designated for financial assistance for medical treatment of national personalities and the general public, or relief to victims of death and other causes. Therefore, these transactions accounted in different budget head than those included in the payment section of the financial statements.

1.8. Revenue Allocations

The Financial Comptroller General Office (FCGO) allocated NRP 34.907 billion revenue collected as Value Added Tax (VAT) and Excise Duty from 2082/03/16 to 2082/03/31, and deposited 24.435 billion into the central treasury fund on BS. 2082/07/25. However, while preparing the consolidated financial statements this amount was also recognized as receipts for the fiscal year 2081/82. Although it constitutes revenue for FY 2081/82 in accordance with the Cash-Basis Accounting Standards, reflecting it in the current year's receipts despite the fact that the said amount has been actually deposited into the central treasury fund in FY 2082/83 has resulted an overstated of the cash balance.

1.9. Recording of Public Assets

According to the asset report (including inventory) attached to the Consolidated Financial Statements,

the federal government's assets reached NPR 483.955 billion in this fiscal year. Within this, there has been an increase of NPR 23.915 billion in natural assets and NPR 351.448 billion in machinery and equipment. This year, no expenditure has been incurred on natural assets, and an expenditure of NPR 10.392 billion is recorded for machinery and equipment. No justification has been submitted for mentioned increase in assets.

1.10. Technical and Other Assistance

In the statement regarding technical and other assistance presented to Parliament alongside the budget speech, it was mentioned that NPR19.246 billion of technical assistance would be received this year for 120 projects and programs under 17 federal ministries/entities. However, the respective offices have neither included the expenditures incurred from this assistance in their financial statements nor had them audited. Similarly, this expenditure has not been included in the Consolidated Financial Statements.

1.11. Outstanding Loan Investments

The loan reinvested from foreign debt into various public enterprises and committees has an outstanding balance of NPR 367.884 billion to this year. Out of this, NPR 277.909 billion consists of overdue principal and interest. Since the government made timely payments to the development partner, this overdue amount has impacted the Central Treasury Fund.

1.12. Divisible Fund

Sections 6 and 7 of the Intergovernmental Fiscal Arrangement Act, 2074 mandates the collection of revenue and royalty amounts into a divisible fund and then it is distributed among the three tiers of government. This year, NPR 472.198 billion was deposited into the Federal Divisible Fund, out of which NPR 463.967 billion has been distributed, leaving a remaining balance of NPR 8.231 billion to be distributed. Additionally, while the provincial governments were required to deposit the revenue collected as royalties into the Federal Divisible Fund, they instead deposited NPR 10.066 million directly into the Provincial Treasury Fund, resulting in lower revenue being reflected in the Divisible Fund. Due to the undistributed amount from the Divisible Fund, the share receivable from this amount has not been reflected in the revenue collection figures of the Federal Treasury Fund.

1.13. Contingent Liabilities and Commitments

Even though Section 12 of the Fiscal Procedures and Financial Accountability Act, 2076, and Rule 20 and 21 of the Fiscal Procedures and Financial Accountability Regulations, 2077 mandated the Ministry of Finance and the Financial Comptroller General Office for recording of contingent liabilities and commitments, but the amount which is arising as a contingent liability from laws or court decisions or orders has not been disclosed due to lack of updated records.

1.14. Accuracy of Assets

To fulfill the mandates of Section 26 (5) of the Fiscal Procedures and Financial Accountability Act, 2019, the Financial Comptroller General Office has submitted the consolidated statement of assets and liabilities of Government of Nepal in Kartik, 2082. Some of the assets shown in reports as undamaged are suffered full or partial damage during the protests and incidents of Bhadra 23 and 24, 2082 (September 8 and 9, 2025), and there is no any disclosure has been made regarding these damaged assets.

1.15. Grant Release

This year, Ministry of Finance released NPR 5.550 billion to the Cental Bank for interest subsidies, but as per bank's year-end financial statements shows NPR 2.024 billion as a closing balance in the grant account. Due to this idle balance, the cost incurred on internal debt (at an average interest rate of 3.87 percent) increased by NPR 78.313 million. On the other hand, an unspent balance of NPR 1.538 billion from the conditional grants of provincial and local governments was refunded to the Central Treasury

Fund after the end of the fiscal year.

1.16. Irregularity

This year's audit reveals total irregularities of NPR 63.189 billion across federal ministries and other entities. This includes NPR 30.694 billion to be recovered, NPR. 4.293 billion is classified as irregular, NPR 26.432 billion lacking supporting documents and evidence, NPR 16.700 million as unclaimed reimbursements, and NPR 2.379 billion is outstanding advances. In addition to this, outstanding revenue arrears stand NPR 709.358 billion, while foreign grants and loans awaiting reimbursement amount to NPR 2.516 billion and NPR 15.727 billion respectively.

The auditing work has been conducted in accordance with the Constitution of Nepal, the Audit Act, 2075, and the Nepal Government Auditing Standards, guidelines, and other prevailing laws related to auditing adopted by the Office of the Auditor General. We are independent to the entity that prepared the Consolidated Financial Statements. We have performed our work in accordance with the approved Code of Ethics. We believe that the audit evidence obtained during the audit are sufficient and appropriate to provide a basis for our qualified opinion.

3 Other Observation

While evaluating this year's financial transactions, reform is required in areas including administration, economic system, public financial management, public asset management, development management, information technology management, and good governance.

4 Responsibility of Management for the Financial Statements

According to Fiscal Procedure and Financial Accountability Act, 2076 section 50(2), the concerned Accounting Officer is responsible for maintaining or causing to maintain accounts, making or causing to make expenditures, and regularizing or causing to regularize irregularities. Additionally, as per Sub-section (3), the minister of the concerned line ministry is responsible for overseeing whether the Accounting Officer has fulfilled these responsibilities. Similarly, Section 29 of the same Act assigns Financial Comptroller General Office the responsibility of preparing the Consolidated Financial Statement of the central accounts. In addition to Federal Consolidated Fund, external grant and loan assistance, investment, appropriation, revenue, deposit and other funds are included in consolidated Financial Statement each fiscal year. Ministry of finance, concerned accounting officer and subordinate person-in charge are responsible for the preparation of, in accordance with Nepal Public Sector Accounting Standards (cash basis), Consolidated Financial Statement that is true and fair and for implementing the necessary internal control system to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

5 Auditor's Responsibility for the Audit of Financial Statements

The objectives of audit are to obtain reasonable assurance about whether the Financial Statements, as a whole, are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance. The audit has been conducted in accordance with the Constitution of Nepal, Audit Act, 2075, and Nepal Government Auditing Standards and guidelines including other laws related to audit. However, due to the inherent limitations of audit comprising the nature of internal control and financial reports, audit methodology and the time taken to complete the audit, it is not ensured that an audit will always detect all kinds of fraud or error in the Financial Statement or financial transactions. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these Financial Statements.

SECTION 1
MACRO FISCAL SCENARIO

1 CASH POSITION OF GENERAL GOVERMENT

1.1 Cash Position

- In FY 2024/25, the general government's cash position recorded a positive balance of NPR 188,945.81 million compared to NPR 134,125.17 million in FY 2023/24. The balance for FY2024/25 comprised NPR 188,945.81 million in cash and NPR 5.51 million in direct payments, whereas, the corresponding figures in FY2023/24 were NPR 134,125.17 million in cash and NPR 1.91 million in direct payments.
- The ratio of Consolidated Recurrent Expenditure, Capital Expenditure, and Financial Expenditure to the after elimination total Consolidated Expenditure of the three tiers of government is 54.02%, 27.88%, and 18.10% respectively in FY 2024/25.
- It's noted that the net capital expenditure exceeds actual figures due to the transfer of conditional grants (classified as capital) from the federal government under the Recurrent Expenditure category, along with corresponding adjustments in expenditure accounting.

Table 1: - Cash Position of the General Governments

NPR in Million

Economic Code	Description	Note no.	Transaction of Current Fiscal Year		
			Cash	Third Party Payments (Direct Payments)	Total
1	**Receipts**		**1**	**2**	**3=1+2**
	Revenue, Grant and Other Receipts		**1,418,450.83**	**13,884.53**	**1,432,335.36**
11000	Tax Revenue	1.2	1,115,846.44	-	1,115,846.44
14000	Other Revenue	1.2	239,208.69	-	239,208.69
13000	Grant	1.3	38,650.12	13,884.53	52,534.65
	Other Receipts		**24,745.59**	**-**	**24,745.59**
15000	Irregularities, Return of Released Amount and Grant Refunds	1.2	24,745.59	-	24,745.59
	Investments and Financing Receipts		421,599.26	38,472.94	460,072.19
32156 -59	Sale of Shares and Disinvestment	2.1	-	-	-
32147 - 49	Domestic Debt Repayments Receipts	2.2	3,978.55	-	3,978.55
32242	External Debt Repayments Receipts	2.2	-	-	-
33141-44	Domestic Debt Receipts	2.3	329,146.04	-	329,146.04
33241	External Debt Receipts	2.4	88,474.67	38,472.94	126,947.61

Economic Code	Description	Note no.	Transaction of Current Fiscal Year		
			Cash	Third Party Payments (Direct Payments)	Total
A.	**Total Receipts**		**1,840,050.09**	**52,357.47**	**1,892,407.55**
2	**Payments**				
2.1	**Recurrent Expenses**		**990,585.41**	**5,691.32**	**996,276.73**
21000	Compensation of Employees	3.1	343,783.80	359.82	344,143.63
22000	Use of Goods and Services	3.1	184,283.24	2,448.11	186,731.36
24000	Interests, Fees and Bank Commissions	3.1	72,337.95	-	72,337.95
25000	Subsidies	3.1	22,365.35	3.70	22,369.05
26000	Grants	3.1	93,205.68	1,045.19	94,250.87
27000	Social Securities / Benefits	3.1	255,415.85	1,780.98	257,196.83
28000	Others	3.1	19,193.53	53.52	19,247.05
31000	**Capital Expenditure (Investment in Non-Financial Assets)**		**498,077.77**	**16,266.37**	**514,344.14**
31100	**Acquisition of Fixed Assets**		**492,168.54**	**16,262.74**	**508,431.29**
31110	Buildings and Structures	3.2	57,273.36	205.79	57,479.15
31120	Machinery and Equipment	3.2	22,621.15	129.03	22,750.18
31130 -40	Other Fixed Assets (Other Capital Expenditure)	3.2	10,390.50	1,341.60	11,732.10
31150	Public Constructions	3.2	391,092.60	14,585.60	405,678.20
31160	Improvement of Built Structure	3.2	3,244.67	0.19	3,244.86
31170	Assets Major Improvement Expenditure	3.2	7,546.26	0.54	7,546.80
31400	**Non-Produced Assets (Natural Assets)**		**5,909.22**	**3.63**	**5,912.86**
31410	Land Acquisition	3.2	5,579.35	0.19	5,579.54
31440	Intangible Non-Produced Assets	3.2	329.87	3.44	333.31
32000	**Financing**		**303,606.24**	**30,397.88**	**334,004.12**
33145-47	Principal Repayments of Domestic Borrowing	4.2	244,487.21	-	244,487.21
33242	Principal Repayments of External Debt	4.2	47,285.86	-	47,285.86
32141 -43	Domestic Debt Investment	4.1	8,150.76	28,516.15	36,666.91
32151 -52	Domestic Share Investment	4.1	3,142.70	1,881.73	5,024.42
32241	External Debt Investment	4.1	-	-	-
32251	External Share Investment	4.1	539.71	-	539.71
B.	**Total Payments**		**1,792,269.42**	**52,355.57**	**1,844,624.99**
C.	**Surplus/Deficit (C=A-B)**		**47,780.67**	**1.89**	**47,782.56**

Economic Code	Description	Note no.	Transaction of Current Fiscal Year		
			Cash	Third Party Payments (Direct Payments)	Total
D.	**Change in Balance of Deposits, Other Funds Including Emergency Fund**	5	**6,103.84**	**-**	**6,103.84**
E.	**Cash and Bank Balance of Current Year (E=C+D)**		**53,884.51**	**1.89**	**53,886.40**
F.	**Previous Year Cash and Bank Balance**		134,123.26	1.91	134,125.18
G.	**Foreign Exchange Gain/ Loss and Other Adjustments Current Year**		932.53	1.71	934.24
H.	**Closing Cash and Bank Balance (H=E+F+G)**		**188,940.30**	**5.51**	**188,945.81**

2 TREASURY POSITION OF FEDERAL, PROVINCIAL AND LOCAL GOVERNMENT

2.1 Treasury Position

The federal treasury has a deficit of NPR 200,361.63 million till FY 2024/25. The position of the Consolidated Fund, which has been financed by the outstanding balances of various government accounts, including operational funds and deposits, has been presented in accordance with the overdraft implementation agreement between the Ministry of Finance and Nepal Rastra Bank by recognizing the balances held in other funds as a financial instrument to offset the negative balance. Nonetheless, there is an excess of NPR 36,646.79 million in provincial treasuries and NPR 54,724.17 million in local level treasuries (See Table 2)

Table 2: Treasury Position of Federal, Provincial and Local Government

NPR in Million

Description	Government			
	Federal	Province	Local Level	Total
Receipt				
Total Revenue (Tax Revenue + Other Revenue)	706,456.39	23341.88144	50,796.21	780,594.48
Cash Balance, Recovery Deposit and Fiscal Transfer Refund	17,384.95	1266.110186	692.77	19,343.83
Grant (Direct Payment + Commodity)	29,652.49	114.9438707	256.64	30,024.07
Revenue Sharing	325,937.70	83,947.95479	82,273.32	492,158.98
All Types of Fiscal Transfer from Federal Government	-	77,908.80478	272,931.04	350,839.84
All Types of Fiscal Transfer from Province Government	-	-	24,594.53	24,594.53
Other Transfer	-	-		-
A. Non-Financing Receipt	**1,079,431.53**	**186,579.70**	**431,544.51**	**1,697,555.73**
B. Financing Receipt	**458,658.14**	**784.34**	**69.71**	**459,512.19**
1.Total Receipt [A+B]	**1,538,089.67**	**187,364.03**	**431,614.22**	**2,157,067.92**
Payments				
Recurrent	956,588.49	77,814.29	285,362.25	1,319,765.03
Capital	223,978.55	120,988.81	151,653.35	496,620.70
Financing	332,678.88		382.51	333,061.39
2. Expenditure / Disbursement	**1,513,245.92**	**198,803.10**	**437,398.10**	**2,149,447.13**
Treasury Position [1-2]	**27,996.02**	**(14,263.07)**	**(5,783.88)**	**7,949.07**
Last FY Treasury Balance	(228,357.66)	50,909.86	60,508.06	(116,939.74)
3. Miscellaneous Adjustment	**3,152.28**	**(2,824.00)**	**-**	**328.28**
Treasury Position Up to This FY	**(200,361.63)**	**36,646.79**	**54,724.17**	**(108,990.67)**

In FY 2024/25, total receipts in the consolidated fund of the Government of Nepal amounts to NPR 2,157,067.91 million. Of this amount, non-financing receipts including tax revenue, others revenue, grants, previous year cash balance, and recoveries account for NPR 1,697,555.73 million, while financing receipts, comprising borrowings and investment refunds, total NPR 459,512.18 million.

Similarly, total disbursements from the consolidated fund for the same FY amounts to NPR 2,149,447.12 million. These disbursements included recurrent expenditures NPR 1,319,765.03 million, capital expenditures NPR 496,620.70 million, and financing disbursements of NPR 333,061.38 million. As a result of these transactions, the consolidated funds record a cumulative negative balance of NPR 108,990.66 million up to FY 2024/25. Whereas, the negative balance was NPR 116,939.64 million, for the FY 2023/24.

2.2 Receipt and Payments Status

The total receipts of the general government, after the elimination, is NPR 1,892,407.56 million. Similarly, the total expenditure after the elimination- including Extra Budgetary Entities(EBEs) of Federal and Provinces- stood NPR 1,844624.99 million. Table 3 presents the receipts and payment of the federal, provincial, and local governments, including EBEs of Federal and Provinces, after eliminating receipts and intergovernmental fund transfer.

Table 3: Receipts and Payment of Three Tiers of Government

NPR in Million

Receipt								
Tiers Of Governments	Receipt			Elimination				Receipt after Elimination
	Budgetary Entities	Extra Budgetary Entities	Total Receipt	Provinces	Local Level	Extra Budgetary Entities	Total	
Consolidated	2,157,067.92	138,496.42	2,295,564.33	77,908.80	296,756.63	28,491.34	403,156.78	1,892,407.56
Federal	1,538,089.67	135,468.17	1,673,557.83	77,908.80	296,756.63	27,344.71	402,010.15	1,271,547.69
Provinces	187,364.03	3,733.34	191,097.37	-	-	1,146.63	1,146.63	189,950.74
Local Level	431,614.22	-	431,614.22	-	-	-	-	431,614.22
Payment								
Tiers Of Governments	Expenditure			Elimination				Expenditure after Elimination
	Budgetary Entities	Extra Budgetary Entities	Total Expenditure	Provinces	Local Level	Extra Budgetary Entities	Total	
Consolidated	2,149,447.13	98,334.65	2,247,781.77	77,908.80	296,756.63	28,491.35	403,156.78	1,844,624.99
Federal	1,513,245.92	95,093.70	1,608,339.62	77,908.80	296,756.63	27,344.72	402,010.15	1,206,329.47
Provinces	198,803.10	3,241.65	202,044.75	-	-	1,146.63	1,146.63	200,898.12
Local Level	437,398.10	-	437,398.10	-	-	-	-	437,398.10

3 FISCAL STATISTICS OF FEDERAL GOVERNMENT (GOVERNMENT OF NEPAL)

3.1 Revenue and Other Income

In FY 2024/25, the total revenue collection amounts to NPR 1,197,200.19 million. This figure includes NPR. 139,190.18 million allocated for revenue sharing with provincial and local governments, and irregularities, refunds of unutilized released amounts, and cash from the previous year's balance totalling NPR 17,384.95 million. Among these, tax and other revenues deposited into the federal treasury amounts to NPR 1,179,815.24 million, which constitutes 81.72% of the revenue target. For the previous year, this figure was 68.22% (See Table 4)

In FY 2024/25, tax revenue of the government of Nepal amounts to NPR 1,049,915.99 million, representing 88.99% of the total revenue collection. Other revenue totaled NPR 129,899.26 million, accounting for 11.01% of the total revenue. (See Table 4)

In FY 2024/25, NPR 17,384.95 million has been recovered from the refund of unutilized transferred amounts from previous fiscal year and recovery of irregularities identified by audit. Specifically, irregularities amounts to NPR 5,082.93 million, return of released amounts to NPR 1,903.83 million,

Table 4: Statement of Revenue Collection

NPR in Million

Fiscal Year	2020/21	2021/22	2022/23	2023/24	2024/25
Total Revenue	**824,946.40**	**1,066,346.52**	**957,348.72**	**1,059,649.24**	**1,179,815.24**
1. Tax Revenue	**761,056.63**	**985,417.56**	**865,628.37**	**944,572.05**	**1,049,915.99**
A) Taxes on Income, Profits and Capital Gains	221,483.52	252,188.55	243,068.92	274,492.69	288,951.42
B) Taxes on Payroll and Workforce	6,883.57	7,806.01	8,672.43	8,643.58	8,872.20
C) Taxes on Property	0.43	0.26	0.29	0.10	0.25
D) Taxes on Goods and Services	353,736.73	526,719.13	462,990.52	494,203.34	559,351.97
E) Taxes on International Trade and Transactions	178,951.86	198,703.19	150,895.18	167,232.19	192,739.77
F) Other Taxes	0.52	0.42	1.03	0.16	0.37
2. Other Revenue	**63,889.77**	**80,928.67**	**91,720.34**	**115,077.19**	**129,899.26**
A) Income Received from Property	28,509.08	26,003.32	47,516.03	66,990.32	73,312.69
B) Sales of Goods and Services	25,209.95	32,851.92	34,988.87	36,602.96	47,362.46
C) Penalties, Fines & Forfeitures	2,653.19	2,910.00	3774.08	4,102.28	3,513.45
D) Voluntary Transfers Other Than Grants	0.60	-	0.18	0.17	0.11
E) Miscellaneous Revenue	7,516.95	19,163.43	5,441.18	7,381.45	5,710.54

- Out of the total revenue collection, taxes on goods and services contribute 47.41% followed by taxes on income, profits, and capital gains which contribute 24.49 %, and taxes on international trade and transactions contribute 16.34% for the FY 2024/25, making these three largest sources of revenue. (See Table 5).

Table 5: Composition of Total Revenue Collection

In percentage

Description	Fiscal Year				
	2020/21	2021/22	2022/23	2023/24	2024/25
1. Tax Revenue	**92.26**	**92.41**	**90.42**	**89.14**	**88.99**
A) Taxes on Income, Profits and Capital Gains	26.85	23.65	25.39	25.90	24.49
B) Taxes on Payroll and Workforce	0.83	0.73	0.91	0.82	0.75
C) Taxes on Property	0.00	0.00	0.00	0.00	0.00
D) Taxes on Goods and Services	42.88	49.39	48.36	46.64	47.41
E) Taxes on International Trade and Transactions	21.69	18.63	15.76	15.78	16.34
F) Other Taxes	0.00	0.00	0.00	0.00	0.00
2. Other Revenue	**7.74**	**7.59**	**9.58**	**10.86**	**11.01**
A) Income Received from Property	3.46	2.44	4.96	6.32	6.21
B) Sales of Goods and Services	3.06	3.08	3.65	3.45	4.01
C) Penalties, Fines & Forfeitures	0.32	0.27	0.39	0.39	0.30
D) Voluntary Transfers Other Than Grants	0.00	0.00	0.00	0.00	0.00
E) Miscellaneous Revenue	0.91	1.80	0.57	0.70	0.48
Total	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**

Out of the total revenue collection, taxes on goods and services contribute 47.41% followed by taxes on income, profits, and capital gains which contribute 24.49 %, and taxes on international trade and transactions contribute 16.34% for the FY 2024/25, making these three largest sources of revenue. (See Table 5).

3.2 Budget and Expenditure of Federal Government

The table 6 presents a comparative view of final budgeted versus actual expenditure across major heads (Recurrent, Capital, and Financing) for fiscal years 2020/21 to 2024/25.

Key Observations:

- **Overall Budget Execution**: The government achieved an average budget utilization rate of 79–81% during the period. Total actual expenditure consistently fell short of the final budget, resulting in an average annual variance (under-spending) of approximately NPR 300–350 million.
- **Recurrent Expenditure**: This head reflects strong budget absorption in comparison with capital expenditure, with utilization ranging between 82% and 90%. It remains the most predictable and efficiently executed category, indicating stable operational spending.

- **Capital Expenditure**: Utilization remains significantly low, averaging 57–65% across the five years. This persistent under-execution highlights major implementation challenges in development projects and asset creation.
- **Financing**: Shows notable improvement in budget utilization, rising steadily from 70% in 2020/21 to 88% in 2024/25. This suggests better management of debt servicing and financing activities in recent years.
- **Trends**:
  - While the total budget has grown from NPR 1.47 trillion in 2020/21 to NPR 1.86 trillion in 2024/25 (approx. 26% cumulative growth in last 5 FY), actual expenditure has grown at a slower pace, reflecting a structural gap between planning and execution, particularly in capital projects.
  - In FY 2024/25, the final total federal budget was allocated of 60.51% recurrent, 19.25% capital, and 20.24% financing expenditures.
  - The total actual expenditure of the federal government in FY 2024/25 stood at NPR 1,513,245.92 million, reflecting an increase of 8.60% over the previous fiscal year (FY 2023/24).
  - In FY 2024/25, recurrent expenditure amounted to NPR 956,588.49 million, capital expenditure to NPR 223,978.55 million, and financing expenditure to NPR 332,678.88 million
  - In FY 2024/25, the total actual expenditure of the Government of Nepal reached 81.34% of the approved budget, an improvement compared to 79.56% recorded in FY 2023/24. Recurrent, capital, and financing expenditures accounted for 84.97%, 62.55%, and 88.37% of the respective budgeted amounts. In the previous fiscal year, these utilization rates stood at 82.04%, 62.09%, and 87.97%, respectively. The average budget utilization ratio over the last five fiscal years was 80.30%.

The fiscal data indicates sound control over recurrent spending but highlights the weaknesses in capital budget absorption. Improving capital expenditure efficiency remains challenge for achieving developmental objectives.

Table 6: Status of Actual Budget & Expenditure

NPR in Million

Economic Classification	Fiscal Year	2020/21	2021/22	2022/23	2023/24	2024/25
Recurrent	Budget	947,068.03	1,059,577.60	1,173,985.00	1,132,557.25	1,125,754.04
	Expenditure	846,217.30	954,316.76	991,506.73	929,126.44	956,588.49
	Expenditure %	89.35	90.07	84.46	82.04	84.97
Capital	Budget	353,740.77	375,367.00	370,357.13	309,261.18	358,070.26
	Expenditure	228,836.09	216,213.08	234,624.78	192,027.36	223,978.55
	Expenditure %	64.69	57.60	63.35	62.09	62.55
Financing	Budget	173,836.60	197,884.60	249,495.17	309,493.67	376,478.70
	Expenditure	121,622.56	139,470.97	195,195.44	272,247.78	332,678.88
	Expenditure %	69.96	70.48	78.24	87.97	88.37
Total	Budget	1,474,645.40	1,632,829.20	1,793,837.30	1,751,312.10	1,860,303.00
	Expenditure	1,196,675.95	1,310,000.81	1,421,326.95	1,393,401.58	1,513,245.92
	Expenditure %	81.15	80.23	79.23	79.56	81.34

In FY 2024/25, the composition of total actual expenditure consists of 63.21% recurrent, 14.80% capital, and 21.98% financing. (See Table 7)

Table 7: Composition of Expenditure

In Percentage

Economic Classification	Actual Expenditure on Budgeted Expenditure					Ratio of Expenditure on Total Expenditure				
	Fiscal Year					Fiscal Year				
	2020/21	2021/22	2022/23	2023/24	2024/25	2020/21	2021/22	2022/23	2023/24	2024/25
Recurrent	89.35	90.07	55.27	82.04	84.97	70.71	72.85	69.76	66.68	63.21
Capital	64.69	57.60	13.08	62.09	62.55	19.12	16.50	16.51	13.78	14.80
Financing	69.96	70.48	10.88	87.97	88.37	10.16	10.65	13.73	19.54	21.98
Total	**81.15**	**80.23**	**79.23**	**79.56**	**81.34**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**

Regarding the sources of financing, in FY 2024/25, the government's own sources covers approximately 89.80% of the total expenditure, compared to 89.78% in the preceding Fiscal Year. The remaining expenditures are financed through foreign grants (1.80%), and loans, (8.41%). (See Table 8)

Table 8: Sources of Fund

Source	Fiscal Year					
	2020/21	2021/22	2022/23	2023/24	2024/25	
	Percentage In Total Expenditure				Percentage in Total Expenditure	Amount *(NPR in Million)*
Government of Nepal	82.50	87.93	90.18	89.78	89.80	1,358,869.11
Foreign Grants	3.05	2.10	1.65	1.67	1.80	27,177.40
Foreign Loan	14.45	9.98	8.17	8.54	8.41	127,199.41
Total	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**1,513,245.92**

- The foreign reimbursable and cash grants, released through the treasury of NPR 10,681.44 million and NPR 3,312.14 million, respectively in FY 2024/25. (see table 9)
- The foreign reimbursable and cash loans release through the treasury, amount to NPR 44,271.62 million and NPR 44,451.86 million, respectively in in FY 2024/25. (see table 9)

Table 9: Expenditure According to Mode of Payments

Mode of Payments	Current Year		
	Recurrent	Capital	Financing
GoN Domestic	787,176.71	18,291.76	299,480.25
Domestic Loan/Grant	131,395.00	121,935.39	590.00
Reimbursable Grant	7,097.02	3,584.42	0.00
Reimbursable Loan	19,284.79	23,603.37	1,386.45
Grant in Cash	2,543.14	769.00	0.00
Loan in Cash	4,006.49	39,621.06	824.31
Direct Payment Grant	3,145.57	2,183.88	5,914.60
Direct Payment Loan	0.00	13,989.66	24,483.27
Grant in Kinds	1,939.77	0.00	0.00
Total	**956,588.49**	**223,978.55**	**332,678.88**

- In FY 2024/25, grants (including fiscal transfers to subnational governments) shows the largest portion of total expenditure at 29.01%, followed by financing at 21.98% and social security at 16.14%. Capital expenditure at 14.80% of the total spending. (See Table 10)

Table 10: Expenditure According to the Economic Classification

NPR in Million

Expenditure Head	Amount	Ratio to Total Expenditure
Recurrent	**956,588.49**	**63.21**
21000 Compensation of Employees	156,592.98	10.35
22000 Use of Goods and Services	41,659.07	2.75
24000 Interest, Services and Bank Commission	70,448.71	4.66
25000 Subsidies	646.93	0.04
26000 Grants	439,023.64	29.01
27000 Social Security	244,261.02	16.14
28000 Other Expenditure	3,956.15	0.26
Capital	**223,978.55**	**14.80**
31100 Acquisition of Fixed Assets	221,358.82	14.63
31400 Non-produced Assets	2,619.73	0.17
31500 Miscellaneous Capital Expenditure	0.00	0.00
Financing	**332,678.88**	**21.98**
32000 Financing Assets	41,480.42	2.74
32100 Domestic Financing Assets	40,940.71	2.71
32200 External Financing Assets	539.71	0.04
33000 Liability	291,198.46	19.24
33100 Domestic Net Borrowing	243,912.60	16.12
33200 External Net Borrowing	47,285.86	3.12
Total	**1,513,245.92**	**100.00**

According to Classification of the Functions of Government (COFOG), general public services account for a large portion of expenditure, specifically 39.81%, while expenditure on environmental protection and Recreation, culture, and religion is nominal. (See Table 11)

Table 11: COFOG wise Expenditure

In Percentage

Expenditure Sector	Fiscal Years				
	2020/21	2021/22	2022/23	2023/24	2024/25
General Public Services	53.06	44.58	42.89	42.04	39.81
Defense	4.83	4.55	4.89	5.22	5.15
Public Order and Safety	5.31	6.18	6.51	6.45	6.33
Economic Affairs	17.50	16.38	18.43	17.57	19.39
Environmental Protection	0.50	0.47	0.36	0.26	0.26
Housing and Community Amenities	3.42	2.99	3.45	2.80	3.24
Health	4.61	6.40	4.25	4.40	4.87
Recreation, Culture and Religion	0.38	0.40	0.47	0.37	0.33
Education	3.46	3.64	4.31	4.69	4.53
Social Protection	6.95	14.40	14.44	16.20	16.09
Total	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**

- General public services and economic affairs account for a large portion of recurrent and capital expenditure. These two major sectors constitute 48.66% and 69.95% of recurrent and capital expenditure, respectively. (See Table 12)
- In FY 2024/25, out of capital expenditure economic affairs, housing & community amenities, and health sectors accounted for 69.95%, 16.18%, and 4.40% respectively. (See Table 12)

Table 12: COFOG-wise Recurrent and Capital Expenditure

In Percentage

Expenditure Sector	Recurrent	Capital
General Public Services	48.66	2.02
Defense	5.98	1.61
Public Order and Safety	6.92	3.80
Economic Affairs	7.55	69.95
Environmental Protection	0.08	1.02
Housing and Community Amenities	0.21	16.18
Health	4.99	4.40
Recreation, Culture and Religion	0.30	0.44
Education	5.46	0.55
Social Protection	19.85	0.03
Total	**100.00**	**100.00**

3.3 Others

3.3.1 Outstanding Advances

- The total outstanding advance for FY 2024/25 amounts to NPR 11,690.42 million, followed by NPR 5,158.61 million of matured advances and NPR 6,531.81 million of immature advances. In comparison with previous fiscal year it shows the decreasing trend of the total outstanding advances from NPR 18,121.28 million. (See Table 13)

Table 13: Outstanding Advance Amount

NPR in Million

S. N.	Particular	Fiscal Year									
		2020/21		2021/22		2022/23		2023/24		2024/25	
		Amount	In %	Amount	In %	Amount	In %	Amount	In %	Amount	In %
1	Matured Advance	17,715.80	47.74	16,375.23	54.54	24,732.77	49.41	10,454.96	57.69	5,158.61	44.13
2	Immature Advance	19,390.54	52.26	13,649.41	45.46	25,325.73	50.59	7,666.31	42.31	6,531.81	55.87
Total		**37,106.34**	**100.00**	**30,024.64**	**100.00**	**50,058.49**	**100.00**	**18,121.28**	**100.00**	**11,690.42**	**100.00**

Source: Internal Audit Report of FCGO, 2024/25

3.3.2 Ministry wise Outstanding Advances

➢ The table below shows the position of the outstanding advances in FY 2024/25. Top ten entities cover more than 97.77% of the total outstanding advances, which was 96.68% in the preceding FY 2023/24.

Table 14: Top Ten Entities Having Highest Outstanding Advance

In Percentage

	Name of Entity	Percentage
1	Ministry of Physical Infrastructure and Transport	53.70
2	Ministry of Urban Development	14.07
3	Ministry of Foreign Affairs	11.44
4	Ministry of Health and Population	6.87
5	Ministry of Energy, Water Resources and Irrigation	6.75
6	Ministry of Home Affairs	1.68
7	Ministry of Water Supply	1.64
8	Ministry of Defense	1.12
9	Ministry of Forest and Environment	0.36
10	Ministry of Agriculture and Livestock Development	0.13
	Total	**97.77**

3.3.3 Summary of Internal Audit.

➢ An internal audit report, 2024/25 shows the amount to be regularized is NPR 3,970.12 million, recoverable irregularities are NPR 780.01 million, and outstanding matured advances amount to NPR 4,489.90 million. In comparison to FY 2023/24, these figures were NPR 2,069.34 million, NPR 1,801.41 million, and NPR 10,418.77 million, respectively. According to the Financial Procedure and Fiscal Responsibility Regulation, 2077, outstanding immature advances are not treated irregularities and are therefore excluded from the table. (see in table 15)

Table 15: Status of Total Irregularity

NPR in Million

S.No.	Particular	Fiscal Year							
		2021/22		2022/23		2023/24		2024/25	
		Amount	in %	Amount	in %	Amount	in %	Amount	in %
1	Irregulars to Be Regularized	9,521.92	33.27	4,931.35	16.42	2,069.34	14.48	3,970.12	42.97
2	Recoverable Irregulars	1,138.81	3.98	376.33	1.25	1,801.41	12.61	780.01	8.44
3	Irregulars in Advance Payment	17,962.62	62.76	24,732.77	82.33	1,0418.77	72.91	4,489.9	48.59
Total		**28,623.35**	**100.00**	**30,040.45**	**100.00**	**14,289.52**	**100.00**	**9,240.03**	**100.00**

Source: Internal Audit Report of FCGO, 2024/25

3.3.4 Outstanding Payment

➢ At the end of FY 2024/25, total outstanding payment is NPR 4,191.27 million which was NPR. 15,307.91 million in the previous fiscal year. Top ten entities comprise 95.89% of total outstanding payment, which are present below. (See table 16)

Table 16: Entity wise Outstanding Payment

NPR in Million

Entity	Amount	Percentage
Ministry of Physical Infrastructure and Transport	1,735.43	41.41
Ministry of Urban Development	609.38	14.54
Ministry of Health and Population	511.77	12.21
Ministry of Energy, Water Resources and Irrigation	310.65	7.41
Ministry of Home Affairs	305.96	7.30
Ministry of Water Supply	290.94	6.94
Ministry of Culture, Tourism and Civil Aviation	110.71	2.64
Ministry of Agriculture and Livestock Development	58.05	1.38
Ministry of Communication & Information Technology	49.42	1.18
Ministry of Youth and Sports	36.51	0.87
Others	172.44	4.11
Total	**4,191.27**	**100.00**

3.3.5 Public Debt Position

- By the end of FY 2024/25, the total outstanding debt is to NPR 2,674,047.65 million, which was NPR 2,434,099.78 million in previous fiscal year, reflecting an increase of 9.86 %. Out of the total outstanding debt, domestic debt accounted for NPR 1,268,224.08 million, while external debt stood for NPR 1,405,823.57 million. The proportion of Domestic and external debt is 47.43 % and 52.57 %, respectively.

Table 17: Outstanding Public Debt

NPR in Million

Debt	Fiscal Year				
	2020/21	2021/22	2022/23	2023/24	2024/25
Domestic	802,941.60	987,449.30	1,129,103.72	1,180,901.84	1,268,224.08
External	934,695.20	1,025,847.11	1,170,248.70	1,253,197.94	1,405,823.57
Total Debt	**1,737,636.80**	**2,013,296.41**	**2,299,352.42**	**2,434,099.78**	**2,674,047.65**
Annual Change (%)	21.22	15.86	14.01	5.86	9.86

3.3.6 Donor-wise Debt Status

- The table below presents the donor-wise status of outstanding external debt. Of the total outstanding external debt, the largest portion is attributed to the International Development Association (IDA), followed by the Asian Development Bank (ADB) and the International Monetary Fund (IMF). Collectively, these three development partners account for approximately 86.32 percent of the total outstanding external debt (See Table 18).

Table 18: Donor-wise Outstanding External Debt

NPR in Million

S.N.	Debt	2020/21	2021/22	2022/23	2023/24	2024/25
	Multilateral	**822,017.97**	**894,463.18**	**1,029,763.04**	**1,115,087.11**	**1,266,514.32**
1	Asian Development Bank (ADB)	293,838.50	315,012.20	370,050.58	406,087.92	464909.98
2	European Economic Cooperation (EEC)	246.9	196.57	193.299	159.57	136.32165
3	European Investment Bank (EIB)	4027.3	5596.32	6757.25	12,100.09	21479.278
4	Asian Infrastructure Investment Bank (AIIB)	33.6	35.97	36.99	1,638.24	5331.9741
5	International Development Association (IDA)	471,173.10	509,702.87	580,306.06	612,334.27	690101.54
6	International Fund for Agricultural Development (IFAD)	9,649.80	10,184.52	10,516.18	10,599.47	10940.58
7	International Monetary Fund (IMF)	32818.2	43671.95	52094.43	63,278.02	65472.851
8	Nordic Development Fund (NDF)	2,143.00	1,817.42	1,942.94	1,770.46	1781.5892
9	OPEC Fund for International Development (OFID)	8,087.57	8,245.36	7,865.31	7,119.05	6360.209
	Bilateral	**112,808.95**	**131,383.93**	**140,485.67**	**138,110.83**	**139,309.24**
1	Austria	0.00	0.00	0.00	0.00	0.00
2	Belgium	785.2	573.29	660.64	492.62	473.31637
3	China	31,275.50	35,297.17	34,556.72	35,293.42	33,979.32
4	France	314.00	139.44	1,071.87	1,017.37	190.95
5	India	30762.5	36,358.65	39,595.95	40,497.17	37,519.71
6	Japan	41,153.21	48,892.93	53,955.01	50,889.52	57633.325
7	Korea	6,575.10	5,972.70	5,858.47	5,010.79	4798.9417
8	Kuwait	1187.2	1,470.73	1,890.46	1,834.10	1766.626
9	Saudi	756.24	2,679.02	2,896.55	3,075.84	2947.0506
Total		**934,826.92**	**1,025,847.11**	**1,170,248.71**	**1,253,197.94**	**1,405,823.57**

3.3.7 Debt Servicing

3.3.7.1 Principal Repayment

- Nepal is regularly servicing its debt on time. In FY 2024/25, the total amount of principal repayment was NPR 291,198.46 million, compared to NPR 223,279.54 million in the previous FY 2023/24. Expenditure on principal repayment increased by 30.42 % and compared to a 49.14 % increase in the previous FY. (See Table 19)
- In FY 2023/24, principal payment made for Domestic and External debt are amounted to NPR 182,557.40 million and to NPR 40,722.14 million respectively. In comparison, these payments were NPR 115,094.40 million and to NPR 34,617.96 million respectively.

Table 19: Amount of Principal Repayment

NPR in Million

Debt	Fiscal Year				
	2020/21	2021/22	2022/23	2023/24	2024/25
Domestic Debt	36,901.10	47,337.80	115,094.75	182,557.40	243,912.60
External Debt	23,268.60	29,415.80	34,617.96	40,722.14	47,285.86
Total	**60,169.70**	**76,753.60**	**149,712.71**	**223,279.54**	**291,198.46**
Annual Change (%)	4.57	27.56	95.06	49.14	30.42

3.3.7.2 Interest Payment

- In FY 2024/25, the total interest payment amounts to NPR 70,448.71 million, compared to NPR 82,097.80 million in the previous FY 2023/24. Expenditure on interest payment decreased by 14.19 % in FY 2024/25, whreas 12.80 % increased in the previous FY 2023/24. (See Table 20)

Table 20: Amount of Interest Payment

NPR in Million

Description	Fiscal Year				
	2020/21	2021/22	2022/23	2023/24	2024/25
Domestic Debt	28,460.60	37,684.99	64,517.17	72,833.89	60,279.24
External Debt	6,173.50	7,442.00	8,262.91	9,263.91	10,169.47
Total	**34,634.10**	**45,126.99**	**72,780.08**	**82,097.80**	**70,448.71**
Annual Change (%)	32.90	30.30	61.28	12.80	-14.19

3.3.7.3 Investment on Public Enterprises and Other Entities

- The accumulated amount of public investment at the end of FY 2024/25 is NPR 930,880.00 million, comprising loans amounting to NPR 526,070.00 million (56.51%) and shares amounting to NPR 404,810.00 million (43.48%).
- Loan investments funded by foreign sources (e.g. some projects including NEA, AEPC.) and GoN Share investment (e.g. Bishal Bazar Company Limited and CDSC Limited) which were omitted in the reports up to FY 2023/24, have been recorded in FY 2024/25. The amount has been shown under the Adjustment section. (See details on Table 21).
- In FY 2024/25, the total loan investment increased by 21.68 % to reach NPR 526,070.00 million. The sources of this loan investment consist of 36.16 % from Domestic or domestic sources and 63.83% from external sources.
- Up to FY 2024/25, the Government of Nepal has invested in shares in 116 different entities. Whereas GoN made NPR 5,520 million from share investments, which is 25.41 % lower than the previous fiscal years. As a result, the total share investment has reached to NPR 404,810 million.
- As shown in the table above, GoN has predominantly invested in Primary Shares, and Preference Share accounting for respectively 94.54% and 2.42%, of the total investment, while its shareholding in international organizations constitutes 3.03 %.

Table 21: Status of Loan and Share Investment

NPR in Million

S.N.	Particular	Up to Fiscal Year 2023/24	Fiscal Year 2024/25			Total
1) Loan Investment			Investment	Adjustment	Principal Repayment	
a.	Internal Source	156,376.39	5,230.00	(1,836.39)	1,580.00	158,190.00
b.	External Source	275,948.63	35,340.00	57,631.37	1,040.00	367,880.00
Total Loan Investment		**432,325.02**	**40,570.00**	**55,794.98**	**2,620.00**	**526,070.00**
2) Share Investment		Up to Fiscal Year 2023/24	Share Investment	Adjustment	Stock Dividend	Total
a.	Primary	373,660.00	4,980.00	4,100.00	0.00	382,740.00
b.	Preference	9,789.75	0.00	0.25	0.00	9,790.00
c.	International Organization	11,741.74	540.00	(1.74)	0.00	12,280.00
Total Share Investment		**395,191.49**	**5,520.00**	**4,098.51**	**0.00**	**404,810.00**
Grand Total		**827,516.51**	**46,090.00**	**59,893.49**	**2,620.00**	**930,880.00**

Source: PDMO

- A significant portion of the share investment totaling 340,640 million has been made in 10 entities, with 84.15% whereas Nepal Electricity Authority holding the highest portion of this investment up to FY 2024/25. (See Table 22).

Table 22: Top ten Entities Having Higher Share Investment

NPR in Million

S.N.	Organizations	Amount
1	Nepal Electricity Authority	181,330.00
2	Nepal Civil Aviation Authority	62,740.00
3	Nepal Telecommunication	16,470.00
4	Rastriya Banijya Bank	15,630.00
5	Agriculture Development Bank	13,300.00
6	Hydro Electricity Investment and Development Company	12,470.00
7	Nepal Oil Corporation Limited	10,940.00
8	Deposit and Credit Guarantee Corporation Pvt.Ltd.	9,000.00
9	Nepal Bank Limited	7,490.00
10	International Monetary Fund	6,590.00
Total		**340,640.00**

Source: PDMO

Until FY 2024/25, NPR 97,448.54 million has been received as principal repayments on loans. NPR 2,623.00 million is receipt from payback on loan investment from these entities. Additionally, NPR 100,473.57 million is receipt as interest on loans up to FY 2024/25, with NPR 5,290.90 million received as interest in FY 2024/25. (See Table 23)

Table 23: Status of Payback on loan investment and Interest Receipts

NPR in Million

S. N.	Type of Investment	Received From Investment	UP to Fiscal Year				In Fiscal Year 2024/25	UP to Fiscal Year 2024/25
			2020/21	2021/22	2022/23	2023/24		
1	Investment Through Internal Loan	Principal	25,566.03	26,649.82	31,470.86	43,643.76	1,586.00	45,229.76
		Interest	33,828.16	39,856.61	40,187.41	40,542.81	418.90	40,961.71
Total			**59,394.19**	**66,506.43**	**71,658.27**	**84,186.57**	**2,004.90**	**86,191.47**
2	Investment Through External Loan	Principal	40,590.59	4,185.44	48,847.49	51,181.78	1,037.00	52,218.78
		Interest	39,034.34	39,242.36	47,632.92	54,639.86	4,872.00	59,511.86
Total			**7,640.04**	**79,624.93**	**81,096.76**	**105,821.64**	**5,909.00**	**111,730.64**
Total Investment Interest		Principal	66,156.62	30,835.26	80,318.35	94,825.54	2,623.00	97,448.54
		Interest	72,862.50	79,098.97	87,820.33	95,182.67	5,290.90	100,473.57
Grand Total			**139,019.12**	**109,934.23**	**168,138.68**	**190,008.21**	**7,913.90**	**197,922.11**

Source: PDMO

4 FISCAL STATISTICS OF PROVINCIAL GOVERNMENTS

4.1 Revenue of Provincial Governments

➢ In FY 2024/25, the total revenue collection by all seven provinces amounts to NPR 118,230.93 million, excluding fiscal transfer from the federal government. This represents increased from NPR 102,802.21 million in FY with increase of 15.01 % (See Table 24)

Table 24: Total Revenue Collection (Excluding Fiscal Transfer)

NPR in Million

Province	Fiscal Year					%
	2020/21	2021/22	2022/23	2023/24	2024/25	
Koshi Province	12,343.16	14,059.21	14,865.83	14,541.13	17,312.60	19.06
Madhesh Province	11,644.49	14,975.20	15,473.14	15,498.12	16,372.76	5.64
Bagmati Province	25,902.43	32,032.44	36,287.26	30,329.15	32,605.84	7.51
Gandaki Province	9,675.87	11,109.06	12,152.87	9,730.32	13,396.07	37.67
Lumbini Province	11,335.66	14,299.75	15,877.52	15,273.15	17,982.78	17.74
Karnali Province	6,572.17	8,475.84	7,772.12	8,395.05	9,377.44	11.70
Sudurpashchim Province	8,121.11	9,192.44	9,940.69	9,035.27	11,183.44	23.78
Total	**85,594.89**	**104,143.94**	**112,369.43**	**102,802.21**	**118,230.93**	**15.01**

4.2 Expenditure of Provincial Governments

➢ In FY 2024/25, the total expenditure across all seven provinces amounts to NPR 198,803.09 million. This includes NPR 77,814.29 million for recurrent expenditure, NPR 120,988.80 million for capital expenditure. (See Table 25)

Table 25: Total Expenditure Provincial Governments

NPR in Million

Province	Recurrent Expenditure	Capital Expenditure	Financing Expenditure	Total Expenditure
Koshi Province	14,359.55	13,823.36	-	28,182.91
Madhesh Province	9758.6	21,475.00	-	31,233.60
Bagmati Province	17,010.17	29,393.14	-	46,403.31
Gandaki Province	7,901.32	14,990.92	-	22,892.24
Lumbini Province	9,985.86	17,905.15	-	27,891.01
Karnali Province	9,070.96	10,926.50	-	19,997.46
Sudurpashchim province	9,727.83	12,474.73	-	22,202.56
Total	**77,814.29**	**120,988.80**	**-**	**198,803.09**

4.3 Treasury Position of Provincial Governments

In FY 2024/25, the consolidated fund of all seven provinces shows a surplus balance of NPR 36,646.79 million. Total receipts for the FY, including the opening balance, revenue from domestic sources, fiscal transfers from the Government of Nepal, and revenue sharing, is amounts to NPR 238,273.89 million. Total expenditure with disbursements, including fiscal transfers to local levels, at NPR 198,803.10 million. Therefore, the consolidated treasury position of all seven provinces for the FY stands at NPR 36,646.79 million (See Table -2)

5 FISCAL STATISTICS OF LOCAL GOVERNMENTS

5.1 Revenue of Local Governments

- The total revenue collected by all 753 local governments amounts to NPR 193,577.59 million. This sum includes an opening balance of NPR 60,508.06 million, domestic sources totaling NPR 50,796.21 million and NPR 82,273.32 million generated through revenue sharing. (See Table-2)

5.2 Expenditure of Local Governments

- The total expenditure of all local governments amounts to NPR 437,398.10 million. This expenditure includes NPR 285,362.25 million for recurrent expenditure, NPR 151,653.35 million for capital expenditure, and NPR 382.51 million for financing expenditure. (See Table–2)

5.3 Source wise Expenditure of Local Governments

- The total expenditure occurred by local governments is NPR 437,398.10 million during the FY 2024/25. This expenditure includes NPR 260,725.16 million and and NPR 22,630.02 million received financed through fiscal transfers from the Government of Nepal and provincial governments respectively. In addition, expenditures amounting to NPR 84,987.59 million and NPR 69,055.32 million were financed through revenue sharing and domestic revenue sources, respectively (See Table 26)

Table 26: Source wise Expenditure of Local Governments

NPR in Million

Types of Transfer	Source	Budget Estimate	Actual Expenditure
Internal Source		**229,275.46**	**154,042.92**
Local Governments	Internal Source	114,162.54	69,055.32
	Revenue Sharing	115,112.92	84,987.59
Federal Government		**313,318.97**	**260,725.16**
Federal Government	Equalization Grant	88,000.00	70,229.65
	Conditional Grant-Recurrent	178,229.57	157,850.03
	Conditional Grant-Capital	31,589.41	22,219.93
	Special Grant-Recurrent	1,159.00	826.38
	Special Grant-Capital	7,341.00	5,121.17
	Complementary Grant-Recurrent	12.00	-
	Complementary Grant-Capital	6,988.00	4,478.01
Province Governments		**30,266.49**	**22,630.02**
Province Governments	Equalization Grant	7,614.80	5,757.42
	Conditional Grant-Recurrent	3,177.34	2,631.06
	Conditional Grant-Capital	9,747.50	8,124.35
	Special Grant-Recurrent	1,179.85	766.34
	Special Grant-Capital	1,185.00	813.05
	Complementary Grant-Recurrent	352.61	222.72
	Complementary Grant-Capital	7,009.38	4,315.09
Grand Total		**572,860.93**	**437,398.10**

6 RECEIPTS AND PAYMENTS OF EXTRA BUDGETARY ENTITIES

6.1 EXTRA BUDGETARY ENTITIES

- In the FY 2021/25, the receipt of Extra Budgetary Entities(EBEs) for the Federal and Provincial Governments were NPR 135,468.16 and NPR 3,733.34, respectively. Payment amounts to NPR 95,093.70 for the Federal Government and NPR 3241.64 for the Provincial Government. The closing balances of EBEs for the Federal and Provincial Governments were NPR 83,650.73 and NPR 1156.58, respectively. (See Table 27).

Table No 27: Receipt and Payments of Extra Budgetary Entities (Federal & Provinces)

NPR in Million

Level of Governments	Number of EBEs included in CFS	Receipt	Payment	Net Change(+/-)	Adjustment	Change in Balance of Deposits, Other Funds Including Emergency Fund (+/-)	Last year Balance	Closing Balance
Federal (GoN)	118	135,468.16	95,093.70	40,374.46	-	(28,693.78)	71,970.05	83,650.73
Provinces	31	3,733.34	3,241.64	-	593.60	257.91	305.07	1,156.58
Local Levels	-	-	-	-	-	-	-	-
Total	**149**	**139,201.50**	**98,335.34**	**40,374.46**	**593.60**	**(28,435.87)**	**72,275.12**	**84,807.31**

7 SCENARIO OF PFM PERFORMANCE

7.1. Highlights of Major Macro Economic Indicators

- In FY 2024/25, Gross Domestic Product (GDP) increased to NPR 6,107,221.00 million from NPR 5,704,844.00 million in FY 2023/24. Similarly, Gross National Income (GNI) and Gross National Disposable Income (GNDI) rose to NPR 6,193,829.00 million and NPR 7,920,181.00 million, respectively, compared to NPR 5,792,275.00 million and NPR 7,332,838.00 million in the previous FY (See Table 28)

Table No 28: Major Economic Indicators

Particulars	Fiscal Year				
	2020/21	2021/22	2022/2023	2023/2024	2024/25
Gross Domestic Product (GDP) in Million	4,352,550.00	4,976,588.00	5,348,528.00	5,704,844.00	6,107,221.00
Gross National Income (GNI) in Million	4,375,836.00	5,005,397.00	5,410,895.00	5,792,275.00	6,193,829.00
Gross National Disposable Income (GNDI) in Million	5,447,188.00	6,123,274.00	6,759,377.00	7,332,838.00	7,920,181.00
Final Consumption Expenditure as Percentage of GDP	93.60	93.40	92.60	92.40	93.45
Gross Domestic Saving as Percentage of GDP	6.40	6.60	7.40	7.60	6.55
Gross National Saving as Percentage of GDP	31.50	29.60	33.80	36.20	36.20
Exports of Goods and Services as Percentage of GDP	5.10	6.70	7.00	7.90	8.70
Imports of Goods and Services as percentage of GDP	37.90	42.30	34.70	33.70	33.20
Gross Fixed Capital Formation as Percentage of GDP	29.30	29.00	25.10	24.50	24.10
Resources Gap as Percentage of GDP	(7.70)	(12.50)	(1.30)	2.80	5.20
Workers Remittances as Percentage of GDP	22.10	20.20	22.80	23.00	25.90
Product Tax as Percentage of GDP	14.70	14.50	11.40	11.50	11.90
Total Tax as Percentage of GDP	20.00	19.80	16.20	16.70	16.90
Per Capita GDP (NRs)	150,495.00	170,506.00	181,569.00	191,888.00	203,538.00
Per Capita GNI (NRs)	151,300.00	171,494.00	183,686.00	194,829.00	206,424.00
Per Capita GNDI (NRs)	188,344.00	209,795.00	229,464.00	246,647.00	263,959.00

Source: -Nepal Rastra Bank

7.2. Major Economic Indicators

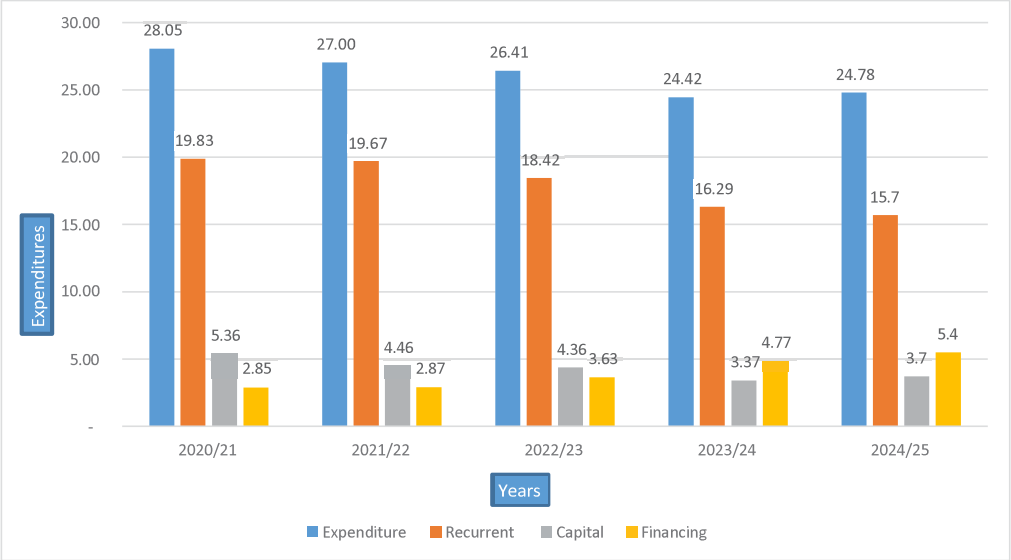
- In FY 2024/25, the ratio of total expenditure to GDP increased to 24.78 percent from 24.42 percent in FY 2023/24. In contrast, the ratio of recurrent expenditure to GDP declined to 15.66 percent, and the ratio of capital expenditure to GDP also decreased to 3.67 percent. However, the ratio of financing expenditure to GDP increased to 5.45 percent (See Table 29 and Figure 1).

Table 29: Ratio of Major Economic Indicators with GDP

Figure in percentage

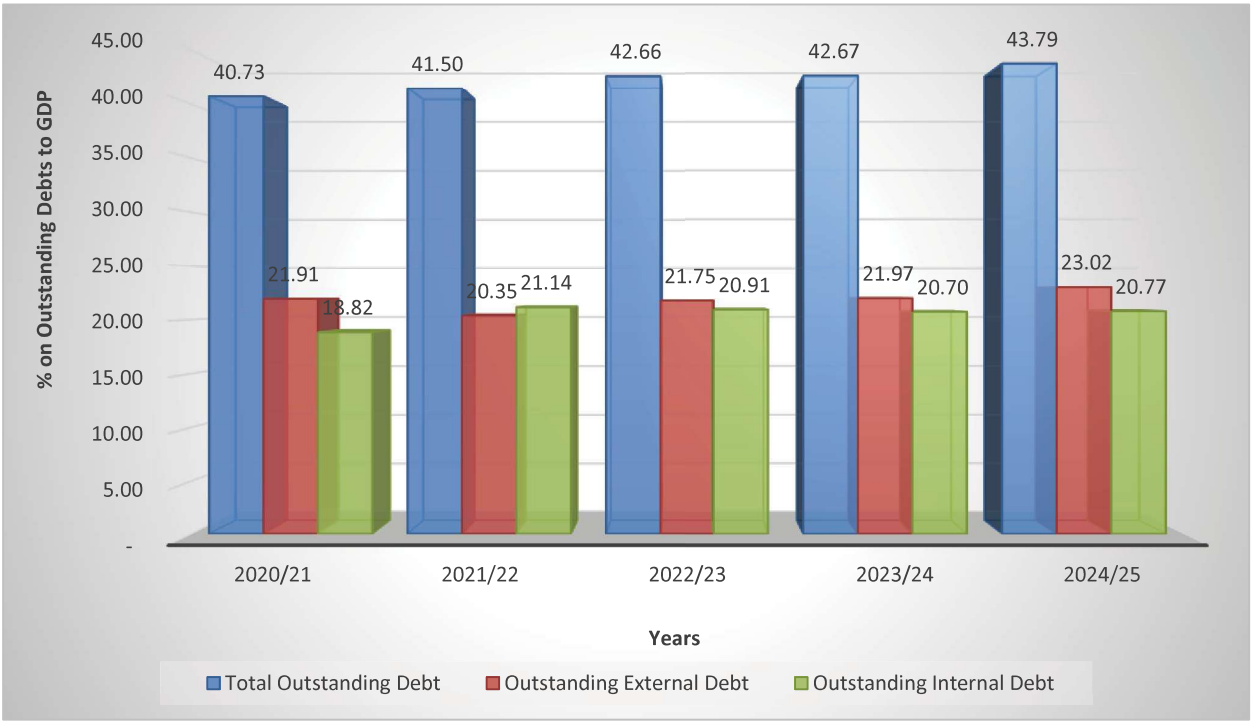
Particulars	Fiscal Year				
	2020/21	2021/22	2022/23	2023/24	2024/25
Expenditure	**28.05**	**27.00**	**26.41**	**24.42**	**24.78**
Recurrent	19.83	19.67	18.42	16.29	15.66
Capital	5.36	4.46	4.36	3.37	3.67
Financing	2.85	2.87	3.63	4.77	5.45
Revenue	**19.34**	**19.34**	**15.50**	**16.29**	**15.21**
Foreign Grant Receipt	0.86	0.50	1.59	0.42	0.49
Total Debt Received	**8.31**	**7.52**	**6.98**	**6.31**	**7.47**
Domestic Loan Receipt	5.25	4.78	4.76	4.11	5.39
External Loan Receipt	3.06	2.74	2.23	2.20	2.08
Total Outstanding Debt	**40.73**	**41.50**	**42.66**	**42.67**	**43.79**
Outstanding External Debt	21.91	20.35	21.75	21.97	23.02
Outstanding Domestic Debt	18.82	21.14	20.91	20.70	20.77
Total Debt Amortization	**2.15**	**3.04**	**2.78**	**3.91**	**4.77**
Re-payment of External Debt	0.86	1.67	0.64	0.71	0.77
Re-payment of Domestic Debt	1.28	1.37	2.14	3.20	3.99
Total Investment	**15.73**	**15.19**	**14.55**	**14.51**	**15.24**
Investment – Share	8.03	7.37	7.18	6.93	6.63
Investment – Loan	7.70	7.82	7.38	7.58	8.61

Figure 1: Ratio of Expenditure to GDP



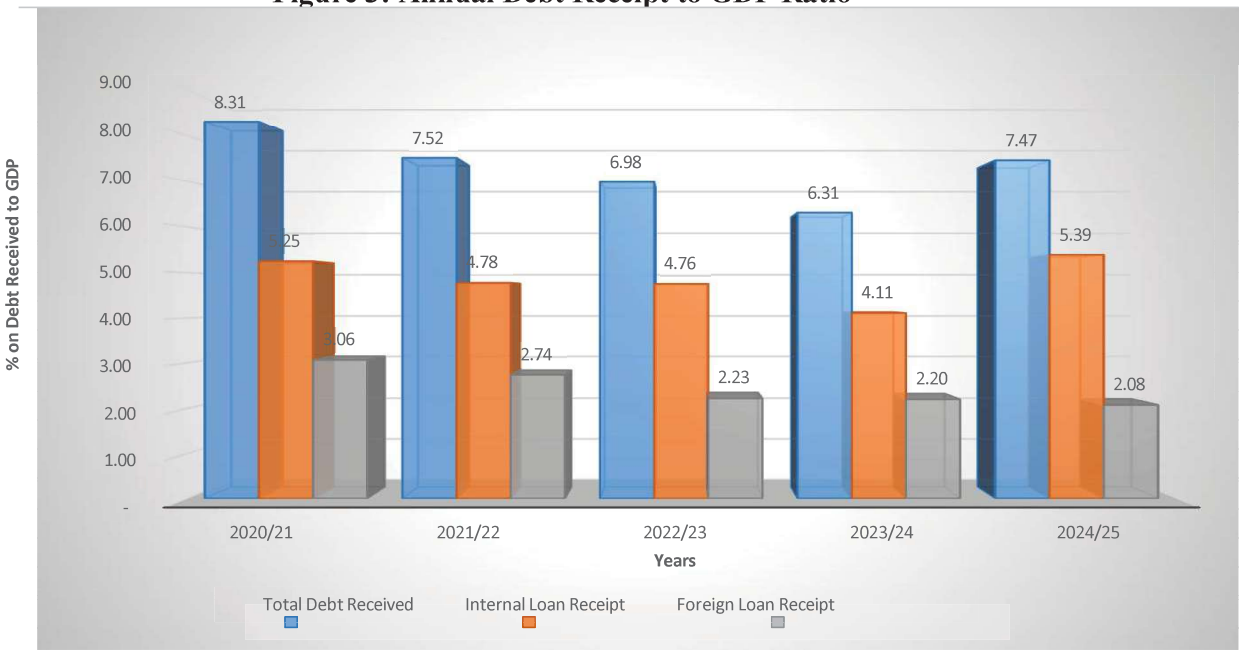
- The total outstanding debt-to-GDP ratio stood at 40.73 percent in FY 2020/21 and subsequently increased to 41.50 percent, 42.66 percent, 42.67 percent, and 43.79 percent in the following years. Despite this upward trend, the public debt-to-GDP ratio remains below the international average, indicating that public debt is still at a moderate and sustainable level up to FY 2024/25(See Figure 2)

Figure 2: Public Debt to GDP Ratio



- The ratio of total debt receipts to GDP decreased from 8.31 percent in FY 2020/21 to 7.52 percent in 2021/22 and further to 6.98 percent in 2022/23. It then declined again to 6.31 percent in 2023/24, before increasing to 7.47 percent in FY 2024/25 (See Figure 3).

Figure 3: Annual Debt Receipt to GDP Ratio

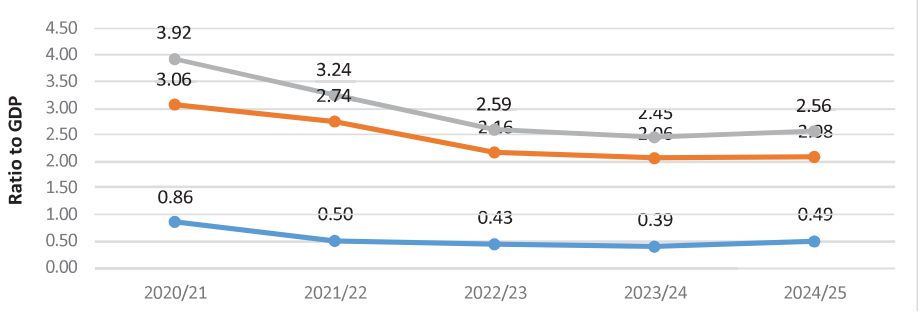


- The ratio of total investment in public enterprises to GDP is 15.24% up to FY 2024/25, comprising 6.63% from share investments and 8.61% from loan investments (See Figure 4).

Figure 4: Ratio of Investment in Public Enterprise with GDP

- The ratio of foreign aid receipts (loans and grants) to GDP was 3.92 percent in FY 2020/21.It subsequently declined to 3.24 percent in 2021/22, 2.59 percent in 2022/23, and 2.45 percent in 2023/24. In FY 2024/25, grant receipts increased slightly to 0.10 percent, while loan receipts showed a consistent downward trend over the period, reaching 2.08 percent in 2024/25 (See Figure 5)

Figure 5: Ratio of Actual Foreign Aid Receipt to GDP



7.3. Revenue Collection and Expenditure Scenario

- In FY 2024/25, the actual revenue realization was 72.74% of the initial targeted revenue. Actual revenue realizations have been less than targets in every fiscal year from 2020/21 to the current year. The contribution of tax and other revenue revenue to total revenue over the last five FYs is detailed in Table 30 and Figure 6.

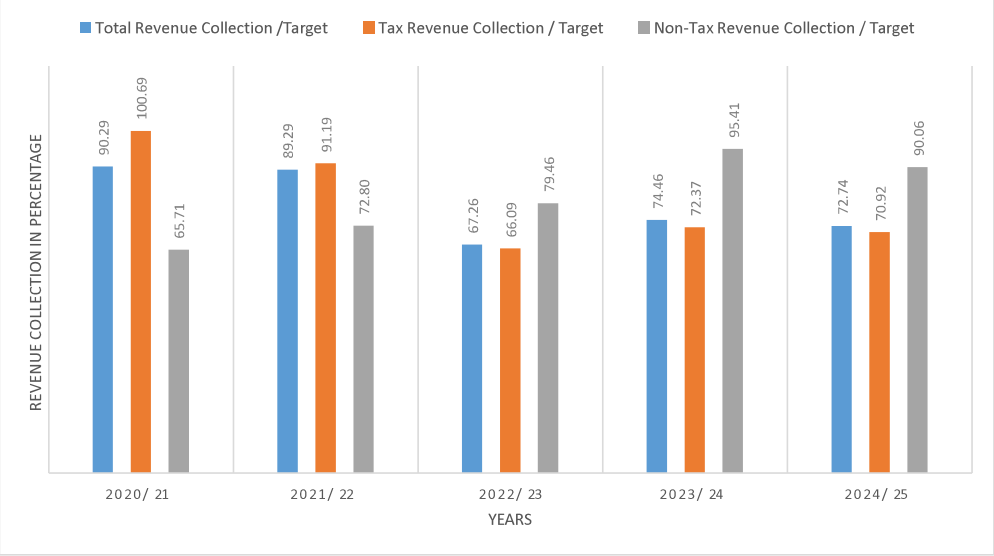
Table 30: Total Revenue Collection Scenario

In Percentage

Description	Fiscal Year				
	2020/21	2021/22	2022/23	2023/24	2024/25
Revenue/Target Revenue	90.29	89.29	67.26	74.46	72.74
Tax Revenue	100.69	91.19	66.09	72.37	70.92
Other revenue Revenue	65.71	72.80	79.46	95.41	90.06

** Total revenue is after revenue sharing.*

Figure 6: Total Revenue Realization Scenario



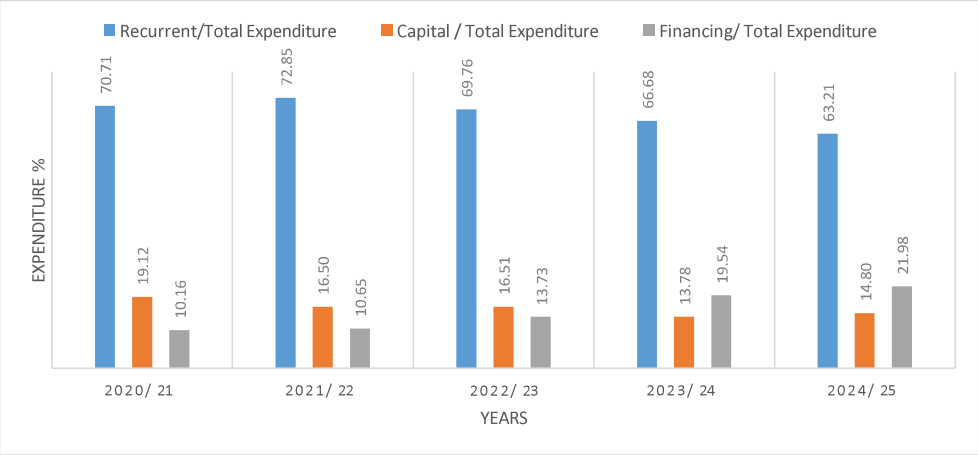
In FY 2024/25, the ratio of recurrent expenditure to total expenditure stood at 63.21 percent, reflecting a declining trend. In contrast, the ratio of capital expenditure, which had increased up to FY 2023/24, rose further in FY 2024/25 to 14.80 percent, up from 13.78 percent in the preceding fiscal year. Meanwhile, the ratio of financing expenditure continued to increase over the period up to FY 2024/25 (See Table 31 and Figure 7).

Table 31: Scenario of Recurrent, Capital and Financing Expenditure

In percentage

Particulars	Fiscal Year				
	2020/21	2021/22	2022/23	2023/24	2024/25
Recurrent/Total Expenditure	70.71	72.85	69.76	66.68	63.21
Capital / Total Expenditure	19.12	16.50	16.51	13.78	14.80
Financing/ Total Expenditure	10.16	10.65	13.73	19.54	21.98

Figure 7: Scenario of Actual Expenditure



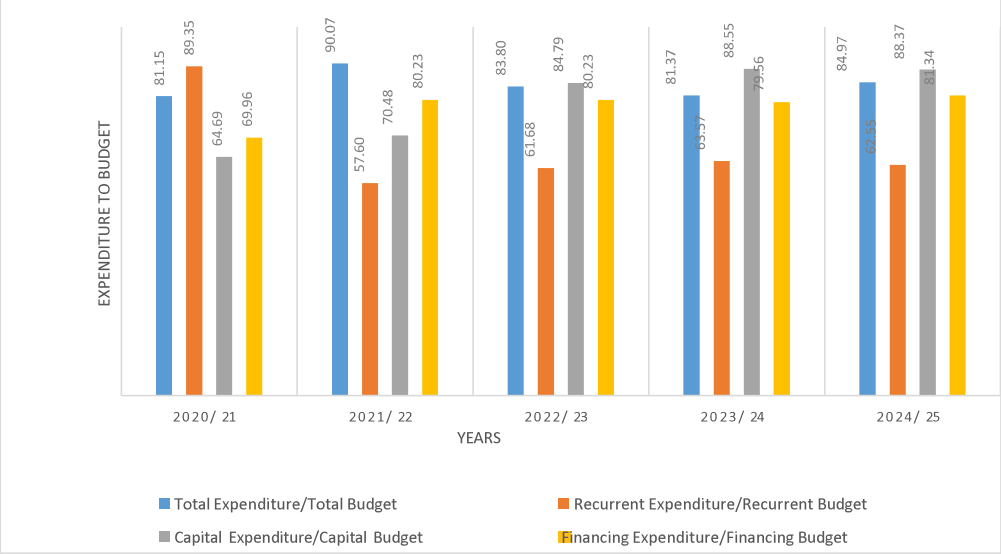
- In FY 2024/25, the total actual expenditure compared to the budget was recorded at 81.34%, marking an increase of 1.78% from FY 2023/24 (See Table 32 and Figure 8).

Table 32: Ratio of Actual Expenditure to Budget

In Percentage

Particulars	Fiscal Year				
	2020/21	2021/22	2022/23	2023/24	2024/25
Recurrent Expenditure/Recurrent Budget	81.15	90.07	83.80	81.37	84.97
Capital Expenditure/Capital Budget	89.35	57.60	61.68	63.57	62.55
Financing Expenditure/Financing Budget	64.69	70.48	84.79	88.55	88.37
Total Expenditure/Total Budget	69.96	80.23	80.23	79.56	81.34

Figure 8: Ratio of Actual Expenditure to Budget



7.4. COFOG wise Expenditure

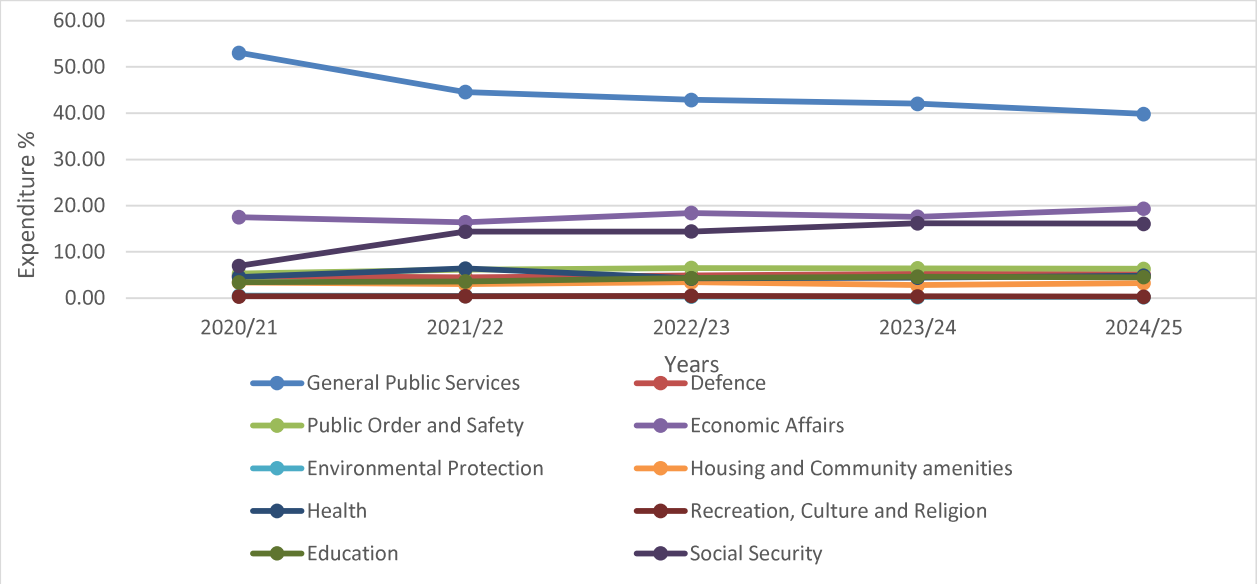
➢ Under the Government of Nepal's adoption of the COFOG classification in line with the IMF's Government Finance Statistics (GFS) Manual, expenditure on general public services and economic affairs has consistently accounted for more than half of total expenditure since FY 2020/21. In contrast, the lowest level of expenditure over the last five FY s has been recorded under the recreation, culture, and religion category (See Table 33 and Figure 9).

Table 33: COFOG-wise Expenditure

Percentage on Total Expenditure

Functions	Fiscal Year				
	2020/21	2021/22	2022/23	2023/24	2024/25
General Public Services	53.06	44.58	42.89	42.04	39.81
Defense	4.83	4.55	4.89	5.22	5.15
Public Order and Safety	5.31	6.18	6.51	6.45	6.33
Economic Affairs	17.50	16.38	18.43	17.57	19.39
Environmental Protection	0.50	0.47	0.36	0.26	0.26
Housing and Community amenities	3.42	2.99	3.45	2.80	3.24
Health	4.61	6.40	4.25	4.40	4.87
Recreation, Culture and Religion	0.38	0.40	0.47	0.37	0.33
Education	3.46	3.64	4.31	4.69	4.53
Social Security	6.95	14.40	14.44	16.20	16.09
Total	**100**	**100**	**100**	**100.00**	**100.00**

Figure 9: Function-wise Expenditure (Percentage on Total Expenditure)



7.5. Sources of Funds

➢ The average contribution of the government's Domestic sources to total expenditure during FY 2020/21 to FY 2024/25 was 88.03%.

➢ The contribution stood at 82.50% in FY 2020/21. It subsequently increased to 87.93 percent in FY 2021/22, and further to 90.18% in 2022/23. However, it declines slightly to 89.78 percent in FY

2023/24 before increasing marginally to 89.80 % in FY 2024/25.

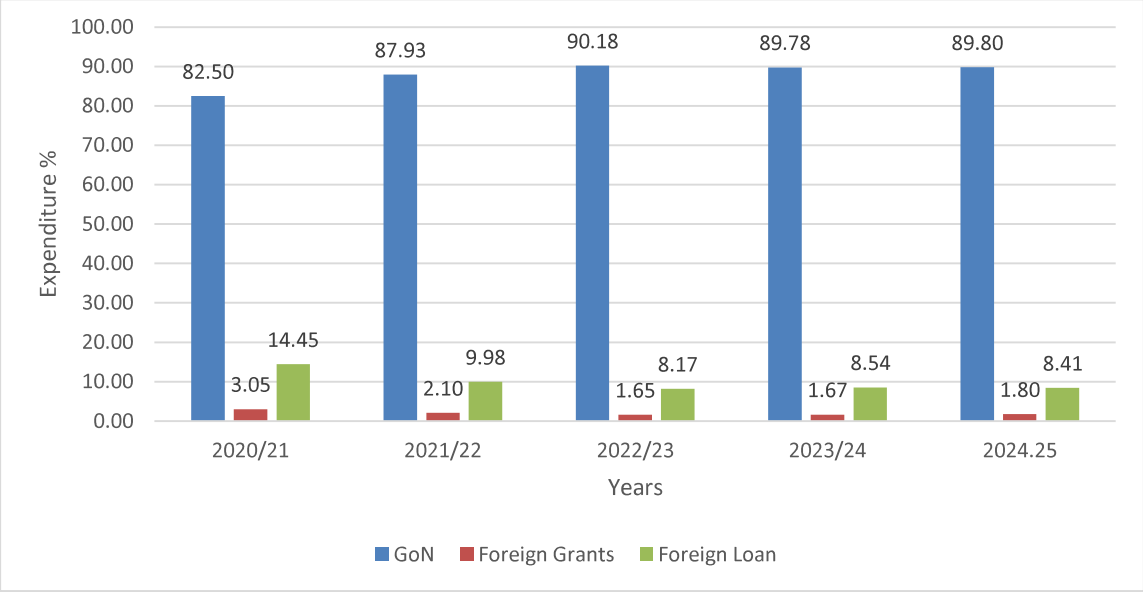
- In FY 2024/25, the contribution of foreign grants to total expenditure increased to 1.80%, up from 1.67% in FY 2023/24.
- The contribution of foreign loans to expenditure shows decreasing trend from FY 2020/21 to FY 2022/23 then slightly increased in FY 2023/24 then again decreased to 8.41% in FY 2024/25. (See Table 34 and Figure 10)

Table 34: Source- wise Expenditure

Percentage on Total Expenditure

Particulars	Fiscal Year				
	2020/21	2021/22	2022/23	2023/24	2024/25
GoN	82.50	87.93	90.18	89.78	89.80
Foreign Grants	3.05	2.10	1.65	1.67	1.80
External Loan	14.45	9.98	8.17	8.54	8.41

Figure 10: Source- wise Expenditure



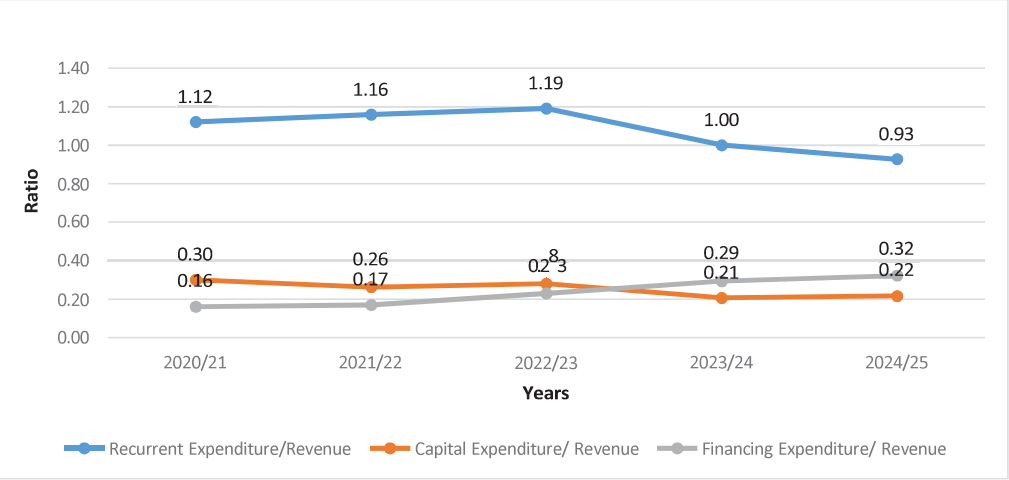
7.6. Ratio of Expenditure with Revenue

- The ratio of recurrent expenditure to total revenue records a marginal decline from 1.00 in FY 2023/24 to 0.93 in FY 2024/25. Although this modest decrease indicates that total revenue is no longer entirely absorbed by day-to-day administrative expenses, a ratio of 0.93 continues to reflect significant structural weaknesses in the nation's fiscal position.
- The capital expenditure-to-revenue ratio rises marginally to 0.22 in FY 2024/25, compared with 0.21 in the previous fiscal year. This slight increase perpetuates the inconsistent capital spending pattern observed over the past five years.
- Between FY 2020/21 and FY 2024/25, the ratio of financing expenditure to total revenue has steadily doubled, increasing from 0.16 to 0.32. (See Table 35 and Figure 11)

Table 35: Ratio of Expenditure with Revenue

Particulars	Fiscal Year				
	2020/21	2021/22	2022/23	2023/24	2024/25
Recurrent Expenditure/Revenue	1.12	1.16	1.19	1.00	0.93
Capital Expenditure/ Revenue	0.30	0.26	0.28	0.21	0.22
Financing Expenditure/ Revenue	0.16	0.17	0.23	0.29	0.32

Figure 11: Expenditure to Revenue Ratio



7.7. Reimbursement

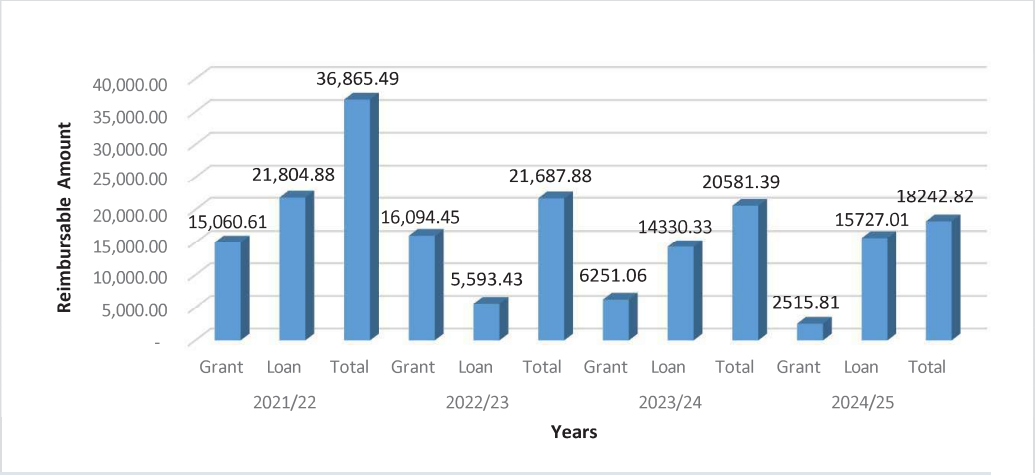
- In FY 2024/25, the government demonstrates improved performance in claiming reimbursements for development partner-funded projects. Key improvements include:
  - Increase in Receipt of Reimbursable Amounts: The total reimbursable amount rises by 8.7% to NPR 74,978.93 million, up from NPR 68,966.24 million in FY 2023/24.
  - Improved Realization Rates: The government achieves a realization rate of 76.58% on these funds, marking a significant improvement compared to 69.18% recorded in the previous fiscal year.

Table 36: Reimbursement Status of Development Partner Funded Projects

NPR in Million

Description	Fiscal Year											
	2021/22			2022/23			2023/24			2024/25		
	Grant	Loan	Total	Grant	Loan	Total	Grant	Loan	Total	Grant	Loan	Total
Opening Balance (Last year's outstanding)	11,569.82	12,369.06	23,938.88	15,060.61	21,804.88	36,865.49	7,487.77	11,310.89	18,798.66	6,251.06	14,330.33	20,581.39
Reimbursable Expenditures	14,524.82	48,012.75	62,537.57	14,301.60	42,715.86	57,017.46	9,928.72	40,238.86	50,167.58	10,595.21	43,802.33	54,397.54
Total Reimbursable amount (A)	26,094.64	60,381.81	86,476.45	29,362.21	64,520.74	93,882.95	17,416.49	51,549.75	68,966.24	16,846.27	58,132.66	74,978.93
Receipts (Reimbursement) (B)	11,395.20	53,254.72	64,649.92	13,936.05	57,987.89	71,923.94	11,165.43	36,551.75	47,717.18	13,396.37	44,022.81	57,419.18
Adjustment	361.17	14,677.79	15,038.96	668.29	(939.42)	(271.13)	-	(667.67)	(667.67)	(934.09)	1,617.16	683.07
Net Outstanding	**15,060.61**	**21,804.88**	**36,865.49**	**16,094.45**	**5,593.43**	**21,687.88**	**6,251.06**	**14,330.33**	**20,581.39**	**2,515.81**	**15,727.01**	**18,242.82**

Figure 12: Reimbursshment Status of Development Partner Funded Projects



7.8. Outstanding Debt & Debt Servicing Trend

- The portion of outstanding external debt in total outstanding debt shows a declining trend from53.79 percent in FY 2020/21 to 51.49 percent 2023/24, before increasing to 52.56 percent in FY 2024/25. This reflects a slight increase of 1.08 percent between 2023/24 and 2024/25. Conversely, the portion of outstanding domestic debt increased from 46.21 percent in 2020/21to 49.05 percent in 2021/22, after which the trend reversed and declined gradually to 47.44 percent in 2024/25. (See Table 37 and Figure 13)

Table 37: Outstanding Debt & Debt Servicing Ratio

In Percentage

Debt Ratio	Fiscal Year				
	2020/21	2021/22	2022/23	2023/24	2024/25
Outstanding External Debt/Total Debt Outstanding	53.79	50.95	50.98	51.49	52.56
Outstanding Domestic Debt/Total Debt Outstanding	46.21	49.05	49.02	48.51	47.44
Disbursement of External Debt/Total Disbursed Debt	36.88	36.47	31.89	34.90	28.26
Domestic Borrowing/Total Disbursed Debt	63.12	63.53	68.11	65.10	71.74
Re-payment of External Debt/Total Debt Repayment	38.67	38.32	23.12	18.24	16.24
Re-payment of Domestic Debt/Total Debt Repayment	61.33	61.68	76.88	81.76	83.76
Debt Servicing (Domestic)/Total Debt Servicing	82.18	81.28	80.73	83.63	85.56
Debt Servicing (External)/Total Debt Servicing	17.82	18.72	19.27	16.37	14.44

Figure 13: Outstanding Debt Scenario

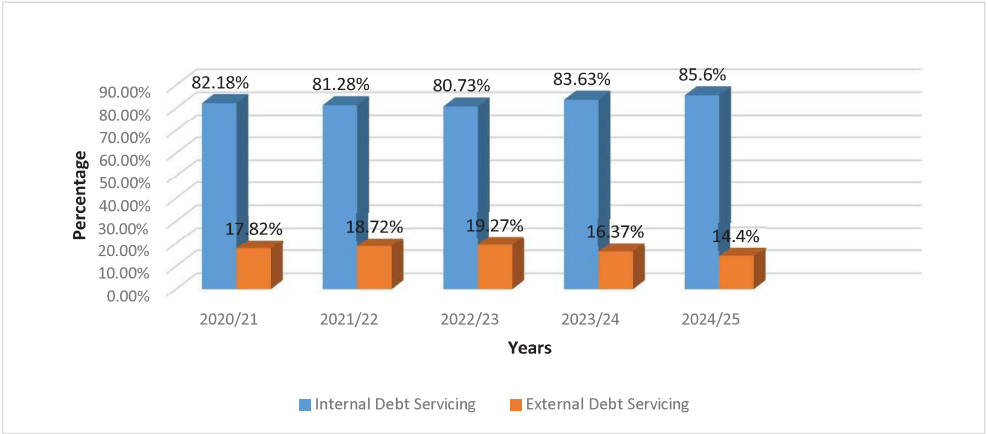
- The Debt Servicing Scenario, depicted in Figure 14, illustrates the composition of domestic and external debt servicing. The Proportion of external debt servicing to total debt servicing decrease 14.40% in FY 2024/25 from 16.37% in the previous Fiscal Year. However, the **portion** of domestic debt servicing increase to 85.60% in FY 2024/25 from 83.63% in the previous Fiscal Year (See Table 38 and Figure 14)

Table 38: Debt Servicing Composition

In Percentage

Fiscal Year	Domestic Debt Servicing	External Debt Servicing
2020/21	82.18%	17.82%
2021/22	81.28%	18.72%
2022/23	80.73%	19.27%
2023/24	83.63%	16.37%
2024/25	85.6%	14.4%

Figure 14: Debt Servicing Composition



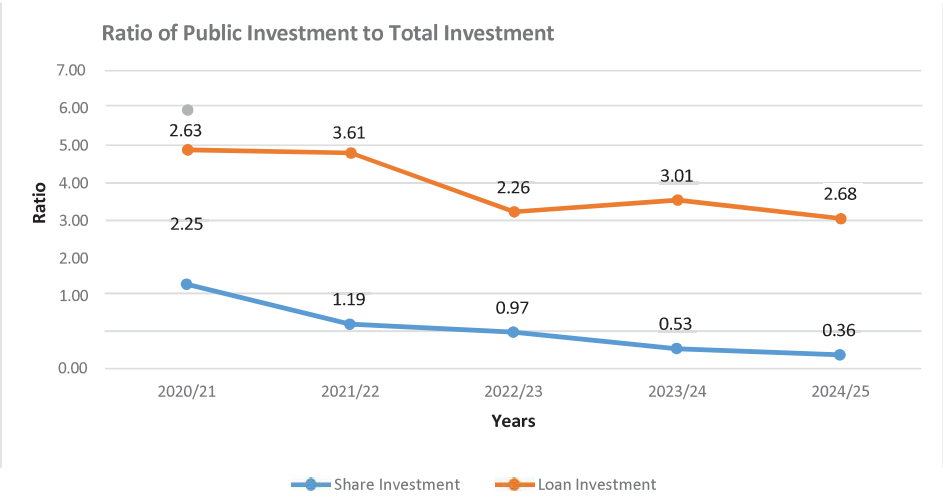
- On average, the ratio of investment in public enterprises and other public entities to total expenditure over the previous five fiscal years is 3.89%. In FY 2024/25, this ratio increased to 3.05%, with decline of 0.49% compared to the previous FY (See Table 39 and Figure 15)

Table 39: Ratio of Investment in Public Enterprises to Total Expenditure

In Percentage

Description	Fiscal Year				
	2020/21	2021/22	2022/23	2023/24	2024/25
Share Investment	2.25	1.19	0.97	0.53	0.36
Loan Investment	2.63	3.61	2.26	3.01	2.68

Figure 15: Ratio of Public Investment to Expenditure



7.9. Other Financial Status

7.9.1 Scenario of Federal Government's Funds

In the Fiscal Year 2024/25, the federal government GoN maintained a total of 16 operational accounts including the Consolidated Fund. Details of the Consolidated Fund, Security Account, and Miscellaneous Account are presented herein.

Consolidated Fund:

- The primary operating fund has operated at a severe and continuous deficit (indicated by the negative values). The deficit widened drastically from approximately 53,911.44 million in FY 2021/22 to a peak of 228,357.66 million in FY 2023/24. While FY 2024/25 saw a marginal improvement, reducing the deficit to 200,361.63 million, it remains a critical area of fiscal strain.
- While the Consolidated Fund of the Government of Nepal reflects a negative balance, its overall position is presented by treating the balances available in other funds as financial instruments to offset the deficit. This presentation follows the Overdraft Implementation Agreement between the Ministry of Finance and Nepal Rastra Bank.

Security Account: In contrast to the consolidated deficit, Security Accounts have shown consistent year-over-year accumulation. Balances grew steadily from 47,497.47 million in FY 2021/22 to 62,883.26 million in FY 2024/25, indicating an upward trend, this means that indicates increasing government liabilities or deposits held in other accounts.

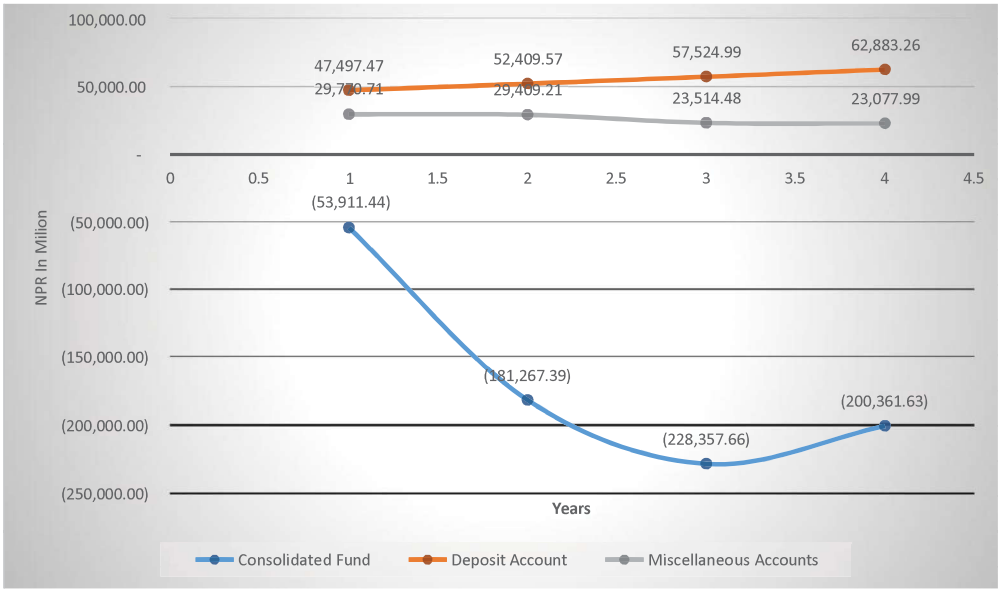
Miscellaneous Accounts: Funds categorized under miscellaneous accounts exhibited a continuous downward trajectory, steadily shrinking from 29,770.71 million in FY 2021/22 to 23,077.99 million by FY 2024/25. (See in table 40)

Table 40: Scenario of Federal Government's Funds

NPR in Million

Name of The Fund	Fiscal Year			
	2021/22	2022/23	2023/24	2024/25
Consolidated Fund	(53,911.44)	(181,267.39)	(228,357.66)	(200,361.63)
Security Account	47,497.47	52,409.57	57,524.99	62,883.26
Miscellaneous Accounts	29,770.71	29,409.21	23,514.48	23,077.99

Figure 16: Scenario of Federal Government's Funds



7.9.2 Tax Revenue Composition

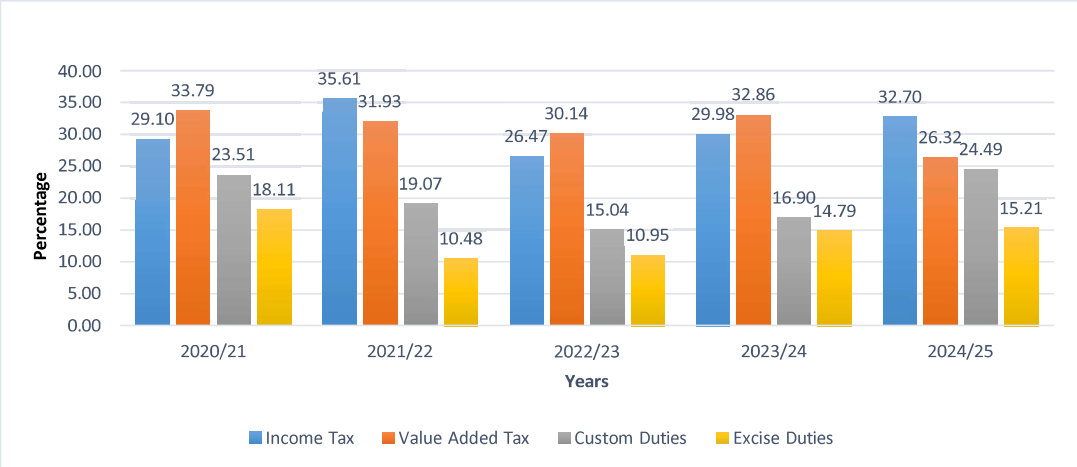
- Value Added Tax (VAT), Income Tax, Customs Duties, and Excise Duties constitute the major components of tax revenue. In FY 2024/25, Income Tax contributed the highest Proportion of total tax revenue at 32.70 percent, compared to 29.98 percent in the previous FY. Similarly, Value Added Tax contributed 26.32 percent, Customs Duties accounted for 24.49 percent, and Excise Duties contributed 15.21 percent of total tax revenue in FY 2024/25.
- The tax revenue structure remains heavily dependent on Income Tax and VAT, which together accounted for approximately 59% of total tax revenue in FY 2024/25. While there is some diversification, with a rising portion of Customs Duties, the composition continues to reflect moderate instability across years. The government's tax base still shows reliance on a few major heads, with limited broadening visible over the five-year period. (See Table 40 and Figure 16).

Table 41: Ratio of Tax Revenue

In Percentage

Tax Revenue	Fiscal Year				
	2020/21	2021/22	2022/23	2023/24	2024/25
Income Tax	29.10	35.61	26.47	29.98	32.70
Value Added Tax	33.79	31.93	30.14	32.86	26.32
Custom Duties	23.51	19.07	15.04	16.90	24.49
Excise Duties	18.11	10.48	10.95	14.79	15.21

Figure 17: Ratio of Tax Revenue



- Over the last five FY s, the expenditure pattern indicates that the highest level of expenditure typically occurs in the last month, i.e., June/July (Asadh), accounting for total annual expenditure on average. In FY 2024/25, expenditures were also notable in September/October (Aaswin), March/ April (Chaitra), Apr/May (Baisakh), and June/July (Asadh). Such spending tendencies in the final month of the FY can pose challenges to government cash management (See Table 42).

Table 42: Public Expenditure Pattern by Month

In percentage

Month	Fiscal Years				
	2020/21	2021/22	2022/23	2023/24	2024/25
Jul/Aug (Shrawan)	0.17	0.80	1.57	2.51	1.58
Aug/Sep (Bhadra)	5.56	6.06	7.89	6.34	6.90
Sep/Oct (Ashwin)	11.06	11.05	10.12	12.73	13.48
Oct/Nov (Kartik)	5.68	4.05	5.12	3.94	5.75
Nov/Dec (Marg)	4.96	7.59	5.91	6.99	6.55
Dec/Jan (Paush)	7.30	9.13	9.93	8.20	8.86
Jan/Feb (Magh)	7.04	6.44	6.42	8.57	6.96
Feb/Mar (Falgun)	5.97	6.43	7.85	8.25	6.39
Mar/Apr (Chaitra)	9.96	9.08	11.52	7.73	9.70

Month	Fiscal Years				
	2020/21	2021/22	2022/23	2023/24	2024/25
Apr/May (Baisakh)	11.23	8.75	7.36	10.59	9.54
May/Jun (Jestha)	7.69	9.69	9.02	8.94	8.62
Jun/Jul (Asadh)	23.37	20.93	17.28	15.21	15.69

- The recurrent expenditure is recorded at 1.11% in the first month and 10.94% in the last month of the FY 2024/25. (See Table 43)

Table 43: Recurrent Expenditure Pattern by Month

In percentage

Month	Fiscal Years				
	2020/21	2021/22	2022/23	2023/24	2024/25
Jul/Aug (Shrawan)	0.20	1.01	0.57	1.31	1.11
Aug/Sep (Bhadra)	7.27	5.13	10.40	7.33	7.78
Sep/Oct (Ashwin)	14.09	13.42	11.60	15.44	15.14
Oct/Nov (Kartik)	5.61	4.93	5.81	5.11	6.55
Nov/Dec (Marg)	5.98	8.78	7.33	9.55	7.42
Dec/Jan (Paush)	7.30	9.33	10.17	8.32	9.25
Jan/Feb (Magh)	7.62	7.26	7.70	7.72	7.38
Feb/Mar (Falgun)	5.81	6.58	7.80	7.87	6.43
Mar/Apr (Chaitra)	8.41	9.12	9.88	6.66	9.82
Apr/May (Baisakh)	12.19	9.57	8.07	11.69	9.95
May/Jun (Jesth)	8.32	10.25	9.14	7.58	8.23
Jun/Jul (Asadh)	17.19	14.62	11.52	11.42	10.94

** The expenditure data include direct payments made by the development partners.*

- The tendencies of government capital expenditure in the last month of the FY showed slightly decreasing order in FY 2020/21 to FY 2023/24, but in FY 2024/25 increased and reach 35.98% of total expenditure. which is the highest compared to other preceding months. The expenditure in the last three months collectively constitutes about 54.06% of the total capital expenditure. (See Table 44)

Table 44: Capital Expenditure Pattern by Month

In percentage

Month	Fiscal Years				
	2020/21	2021/22	2022/23	2023/24	2024/25
Jul/Aug (Shrawan)	0.06	0.43	0.63	0.43	3.58
Aug/Sep (Bhadra)	1.58	0.77	1.87	3.60	3.14
Sep/Oct (Ashwin)	4.94	5.68	5.89	9.29	6.40
Oct/Nov (Kartik)	6.29	2.73	2.82	2.29	2.30
Nov/Dec (Marg)	2.84	3.52	3.28	3.22	2.80
Dec/Jan (Paush)	6.50	10.36	8.30	7.15	7.20

Month	Fiscal Years				
	2020/21	2021/22	2022/23	2023/24	2024/25
Jan/Feb (Magh)	5.33	4.62	5.44	7.12	5.13
Feb/Mar (Falgun)	7.37	7.56	7.65	9.18	6.21
Mar/Apr (Chaitra)	11.34	12.32	9.79	8.42	9.18
Apr/May (Baisakh)	8.76	6.70	7.84	7.55	7.80
May/Jun (Jesth)	7.52	9.11	11.63	12.05	10.28
Jun/Jul (Asadh)	37.47	36.19	34.86	29.69	35.98

** The expenditure data include direct payments made by the development partners.*

7.10. Revenue Utilization of Provinces and Local Governments as Percentage of National GDP

- In FY 2024/25, revenue from provinces amounts to 1.76% of GDP, while revenue from local government is contributed 2.18% to GDP. Together, the revenue from sub-national governments as a percentage of GDP is 3.94%, reflecting a decrease from the previous year.

Table 45: Ratio of Provincial and Local Governments Revenue to National GDP

In percentage

SNGs	Total revenue* to national GDP				
	Fiscal Year				
	2020/21	2021/22	2022/23	2023/24	2024/25
Koshi Province	0.29	0.28	0.28	0.23	0.25
Madhesh Province	0.27	0.31	0.29	0.25	0.25
Bagmati Province	0.61	0.66	0.67	0.45	0.46
Gandaki Province	0.23	0.23	0.23	0.19	0.20
Lumbini Province	0.27	0.29	0.30	0.24	0.27
Karnali Province	0.15	0.17	0.14	0.14	0.15
Sudurpashchim Province	0.19	0.19	0.18	0.15	0.17
Total of Provinces	**2.01**	**2.13**	**2.09**	**1.64**	**1.76**
Local Governments (753)	**4.30**	**4.41**	**2.03**	**2.11**	**2.18**
Grand Total	**6.30**	**6.54**	**4.12**	**3.75**	**3.94**

**total revenue includes Domestic source and revenue sharing*

7.11. Expenditure of Provinces and Local Governments as Percentage to National GDP

- In FY 2024/25, the total expenditure of sub-national governments amounts to 10.42% of GDP, with provinces accounting for 3.26% and local governments for 7.16%.

Table 46: Ratio of Provincial and Local Government Expenditure to National GDP

In percentage

SNGs	Total expenditure to national GDP				
	Fiscal Year				
	2020/21	2021/22	2022/23	2023/24	2023/24
Koshi Province	0.66	0.62	0.57	0.49	0.46
Madhesh Province	0.53	0.46	0.50	0.43	0.51
Bagmati Province	0.83	0.78	0.87	0.78	0.76
Gandaki Province	0.60	0.45	0.44	0.39	0.37
Lumbini Province	0.75	0.62	0.56	0.46	0.46
Karnali Province	0.52	0.50	0.41	0.35	0.33
Far-western Province	0.54	0.43	0.45	0.32	0.36
Total of provinces	**4.43**	**3.86**	**3.80**	**3.23**	**3.26**
Local Governments (753)	9.18	8.74	8.43	7.42	7.16
Grand Total	**13.60**	**12.61**	**12.24**	**10.65**	**10.42**

**Includes expenditure from own source and all types of transfers and authorization.*

SECTION 2
CONSOLIDATED FINANCIAL STATEMENTS

OAG Form No.: 270

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Consolidated Financial Statements of Federal Government, Provincial Governments and Local Governments

Fiscal year: 2024/25

Component of Statements

1. Consolidated Annual Report of Receipts and Payments (Budgetary and Extra Budgetary entities)
2. Annual Report of Receipts and Payments (Budgetary Entities)
3. Annual Report of Receipts and Payments (Extra Budgetary Entites)
4. Budget Comparision Statement (Budgetary Entities)
5. Annual Financial statement of Consolidated Fund
6. Annual Report of Divisible Fund (Federal/Province/Local)
7. Consolidated Statement of CoFOG-wise Expenditure
8. Accounting Notes
9. Annex

June, 2026

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Consolidated Annual Report of Receipts and Payments (Budgetary and Extra Budgetary entities)

Fiscal Year 2024/25

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
1	**Receipts**		**1**	**2**	**3=1+2**	**4**	**5**	**6=4+5**
	Revenue, Grant and Other Receipts		**1,418,450,828,084.85**	**13,884,529,979.73**	**1,432,335,358,064.58**	**1,223,437,444,853.44**	**10,239,170,498.79**	**1,233,676,615,352.23**
11000	Tax revenue	1.2	1,115,846,438,666.04	-	1,115,846,438,666.04	1,002,486,045,811.17	-	1,002,486,045,811.17
14000	Other revenue	1.2	239,208,686,417.02	-	239,208,686,417.02	166,529,159,473.52	-	166,529,159,473.52
13000	Grant	1.3	38,650,116,576.79	13,884,529,979.73	52,534,646,556.52	15,158,080,153.81	10,239,170,498.79	25,397,250,652.60
	Other Receipts		**24,745,586,425.00**	**-**	**24,745,586,425.00**	**39,264,159,414.94**	**-**	**39,264,159,414.94**
15000	Irregularities, return of released amount and grant refunds	1.2	24,745,586,425.00	-	24,745,586,425.00	39,264,159,414.94	-	39,264,159,414.94
	Investments and Financing Receipts		**421,599,258,571.35**	**38,472,935,234.75**	**460,072,193,806.10**	**319,283,617,881.39**	**37,524,199,373.69**	**356,807,817,255.08**
32156 - 59	Sale of shares and disinvestment	2.1	-	-	-	-	-	-
32147 - 49	Domestic debt Repayments receipts	2.2	3,978,549,136.02	-	3,978,549,136.02	7,968,273,869.00	-	7,968,273,869.00
32242	External debt repayments receipts	2.2	-	-	-	-	-	-
33141 - 44	Domestic debt receipts	2.3	329,146,035,412.44	-	329,146,035,412.44	234,547,568,614.05	-	234,547,568,614.05
33241	External debt receipts	2.4	88,474,674,022.89	38,472,935,234.75	126,947,609,257.64	76,767,775,398.34	37,524,199,373.69	114,291,974,772.03
A.	**Total Receipts**		**1,840,050,086,656.20**	**52,357,465,214.48**	**1,892,407,551,870.68**	**1,542,721,062,734.83**	**47,763,369,872.48**	**1,590,484,432,607.31**
2	**Payments**							**-**
2.1	**Recurrent Expenses**		**990,585,410,701.97**	**5,691,321,428.51**	**996,276,732,130.48**	**937,805,104,103.52**	**5,298,262,838.98**	**943,103,366,942.50**
21000	Compensation of employees	3.1	343,783,802,038.80	359,824,895.53	344,143,626,934.33	336,453,679,487.33	32,168,381.74	336,485,847,869.07
22000	Use of goods and services	3.1	184,283,244,899.55	2,448,112,115.25	186,731,357,014.80	169,711,873,443.51	2,473,260,815.89	172,185,134,259.40
24000	Interests, fees and bank commissions	3.1	72,337,953,048.05	-	72,337,953,048.05	83,329,017,300.49	-	83,329,017,300.49
25000	Subsidies	3.1	22,365,350,693.61	3,699,611.33	22,369,050,304.94	19,558,656,740.06	358,583.00	19,559,015,323.06
26000	Grants	3.1	93,205,679,579.24	1,045,187,947.49	94,250,867,526.73	78,896,899,372.31	734,290,375.80	79,631,189,748.11
27000	Social securities / benefits	3.1	255,415,849,877.10	1,780,980,392.35	257,196,830,269.45	235,151,424,909.89	2,009,661,113.10	237,161,086,022.99
28000	Others	3.1	19,193,530,565.62	53,516,466.56	19,247,047,032.18	14,703,552,849.93	48,523,569.45	14,752,076,419.38

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
31000	**Capital Expenditure (Investment in Non-Financial Assets)**		**498,077,766,558.03**	**16,266,374,867.11**	**514,344,141,425.14**	**452,478,374,156.60**	**13,899,844,010.79**	**466,378,218,167.39**
31100	**Acquisition of Fixed Assets**		**492,168,542,351.55**	**16,262,742,982.07**	**508,431,285,333.62**	**448,879,940,424.95**	**13,894,138,025.50**	**462,774,078,450.45**
31110	Buildings and structures	3.2	57,273,362,222.23	205,785,455.75	57,479,147,677.98	52,384,934,071.51	166,105,559.80	52,551,039,631.31
31120	Machinery and equipments	3.2	22,621,150,088.23	129,027,903.78	22,750,177,992.01	20,655,490,216.83	261,346,064.88	20,916,836,281.71
31130 - 40	Other fixed assets (other capital expenditure)	3.2	10,390,498,172.17	1,341,602,751.79	11,732,100,923.96	11,806,159,107.20	935,922,781.37	12,742,081,888.57
31150	Public constructions	3.2	391,092,600,432.90	14,585,598,798.75	405,678,199,231.65	352,255,612,943.27	12,519,517,876.45	364,775,130,819.72
31160	Improvement of built structure	3.2	3,244,671,049.32	186,960.00	3,244,858,009.32	2,498,795,023.67	11,245,743.00	2,510,040,766.67
31170	Assets major improvement expenditure	3.2	7,546,260,386.70	541,112.00	7,546,801,498.70	9,278,949,062.47	-	9,278,949,062.47
31400	**Non Produced Assets (Natural Assets)**		**5,909,224,206.48**	**3,631,885.04**	**5,912,856,091.52**	**3,598,433,731.65**	**5,705,985.29**	**3,604,139,716.94**
31410	Land acquisition	3.2	5,579,353,224.25	188,460.00	5,579,541,684.25	3,556,035,311.19	-	3,556,035,311.19
31440	Intangible non produced assets	3.2	329,870,982.23	3,443,425.04	333,314,407.27	42,398,420.46	5,705,985.29	48,104,405.75
32000	**Financing**		**303,606,243,161.02**	**30,397,875,806.86**	**334,004,118,967.88**	**244,040,506,630.07**	**28,564,553,790.46**	**272,605,060,420.53**
33145-47	Principal repayments of domestic borrowing	4.2	244,487,212,961.25	-	244,487,212,961.25	182,781,727,811.01	-	182,781,727,811.01
33242	Principal repayments of external debt	4.2	47,285,859,292.85	-	47,285,859,292.85	40,722,142,825.06	-	40,722,142,825.06
32141 -43	Domestic debt investment	4.1	8,150,761,423.00	28,516,150,742.03	36,666,912,165.03	14,890,054,000.00	26,967,813,975.59	41,857,867,975.59
32151 -52	Domestic share investment	4.1	3,142,695,881.00	1,881,725,064.83	5,024,420,945.83	5,423,474,594.00	1,596,739,814.87	7,020,214,408.87
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	539,713,602.92	-	539,713,602.92	223,107,400.00	-	223,107,400.00
B.	**Total Payments**		**1,792,269,420,421.02**	**52,355,572,102.48**	**1,844,624,992,523.50**	**1,634,323,984,890.19**	**47,762,660,640.23**	**1,682,086,645,530.42**
C.	**Surplus/Deficit (C=A-B)**		**47,780,666,235.18**	**1,893,112.00**	**47,782,559,347.18**	**(91,602,922,155.36)**	**709,232.25**	**(91,602,212,923.11)**
D.	**Change in Balance of Deposits, Other Funds Including Emergency Fund**	**5**	**6,103,838,952.45**	**-**	**6,103,838,952.45**	**30,041,707,007.35**		**30,041,707,007.35**
E.	**Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)**		**53,884,505,187.63**	**1,893,112.00**	**53,886,398,299.63**	**(61,561,215,148.01)**	**709,232.25**	**(61,560,505,915.76)**
F.	**Previous Year Cash and Bank Balance**		**134,123,264,616.43**	**1,911,891.25**	**134,125,176,507.68**	**151,731,297,200.02**	**1,202,659.00**	**151,732,499,859.02**
G.	**Foreign Exchange Gain/Loss and Other Adjustments Current Year**		**932,527,674.38**	**1,709,461.42**	**934,237,135.80**	**43,953,182,564.42**	**-**	**43,953,182,564.42**
H.	**Closing Cash and Bank Balance (H=E+F+G)**		**188,940,297,478.44**	**5,514,464.67**	**188,945,811,943.11**	**134,123,264,616.43**	**1,911,891.25**	**134,125,176,507.68**

Note: Grant provided to non-budgetary entities has been deduced in Receipts and Payments so as not to be double counted.

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Annual Report of Receipts and Payments (Budgetary Entities)

Fiscal Year 2024/25

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
1	**Receipts**		**1**	**2**	**3=1+2**	**4**	**5**	**6=4+5**
	Revenue, Grant and Other Receipts		**1,309,591,533,283.84**	**13,298,762,930.32**	**1,322,890,296,214.16**	**1,184,617,166,405.68**	**10,652,660,687.15**	**1,195,269,827,092.83**
11000	Tax revenue	1.2	1,115,846,438,666.04		1,115,846,438,666.04	1,002,486,045,811.17		1,002,486,045,811.17
14000	Other revenue	1.2	156,907,015,627.09		156,907,015,627.09	140,711,905,514.98		140,711,905,514.98
13000	Grant	1.3	17,494,245,468.65	13,298,762,930.32	30,793,008,398.97	14,859,315,062.70	10,652,660,687.15	25,511,975,749.85
	Other Receipts		**19,343,833,522.06**	**-**	**19,343,833,522.06**	**26,559,900,016.83**	**-**	**26,559,900,016.83**
15000	Irregularities, return of released amount and grant refunds	1.2	19,343,833,522.06		19,343,833,522.06	26,559,900,016.83		26,559,900,016.83
	Investments and Financing Receipts		**421,039,250,080.35**	**38,472,935,234.75**	**459,512,185,315.10**	**318,698,656,502.24**	**37,088,615,809.46**	**355,787,272,311.70**
32156 - 59	Sale of shares and disinvestment	2.1	-		-	-		-
32147 - 49	Domestic debt Repayments receipts	2.2	3,418,540,645.02		3,418,540,645.02	7,968,273,869.00		7,968,273,869.00
32242	External debt repayments receipts	2.2	-		-	-		-
33141 - 44	Domestic debt receipts	2.3	329,146,035,412.44		329,146,035,412.44	234,547,568,614.05		234,547,568,614.05
33241	External debt receipts	2.4	88,474,674,022.89	38,472,935,234.75	126,947,609,257.64	76,182,814,019.19	37,088,615,809.46	113,271,429,828.65
A.	**Total Receipts**		**1,730,630,783,364.19**	**51,771,698,165.07**	**1,782,402,481,529.26**	**1,503,315,822,907.92**	**47,741,276,496.61**	**1,551,057,099,404.53**
2	**Payments**							
2.1	**Recurrent Expenses**		**939,981,239,344.81**	**5,118,357,574.46**	**945,099,596,919.27**	**914,525,339,469.13**	**5,731,800,654.31**	**920,257,140,123.44**
21000	Compensation of employees	3.1	310,200,568,577.44	59,636,359.60	310,260,204,937.04	307,514,598,813.05	32,168,381.74	307,546,767,194.79
22000	Use of goods and services	3.1	167,424,436,778.14	2,168,147,611.01	169,592,584,389.15	160,275,825,433.72	2,473,260,815.89	162,749,086,249.61
24000	Interests, fees and bank commissions	3.1	70,688,023,850.73	-	70,688,023,850.73	82,250,735,208.87	-	82,250,735,208.87
25000	Subsidies	3.1	22,243,221,106.44	3,699,611.33	22,246,920,717.77	19,514,276,790.06	358,583.00	19,514,635,373.06
26000	Grants	3.1	107,425,160,625.83	1,052,843,933.61	108,478,004,559.44	101,625,180,471.94	1,167,828,191.13	102,793,008,663.07
27000	Social securities / benefits	3.1	250,842,543,615.21	1,780,980,392.35	252,623,524,007.56	232,934,218,229.83	2,009,661,113.10	234,943,879,342.93
28000	Others	3.1	11,157,284,791.02	53,049,666.56	11,210,334,457.58	10,410,504,521.66	48,523,569.45	10,459,028,091.11
31000	**Capital Expenditure (Investment in Non-Financial Assets)**		**480,367,132,878.49**	**16,253,571,671.75**	**496,620,704,550.24**	**434,422,674,245.71**	**13,444,212,819.59**	**447,866,887,065.30**
31100	**Acquisition of Fixed Assets**		**477,564,374,681.64**	**16,250,128,246.71**	**493,814,502,928.35**	**430,825,956,984.06**	**13,438,506,834.30**	**444,264,463,818.36**

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
31110	Buildings and structures	3.2	55,037,332,607.22	204,092,646.30	55,241,425,253.52	51,216,526,851.17	166,105,559.80	51,382,632,410.97
31120	Machinery and equipments	3.2	20,221,219,624.58	119,343,775.37	20,340,563,399.95	18,511,158,166.90	261,346,064.88	18,772,504,231.78
31130 - 40	Other fixed assets (other capital expenditure)	3.2	9,449,300,022.82	1,340,925,834.29	10,790,225,857.11	10,771,697,741.93	866,538,652.03	11,638,236,393.96
31150	Public constructions	3.2	383,339,114,346.81	14,585,411,898.75	397,924,526,245.56	338,656,321,657.89	12,133,270,814.59	350,789,592,472.48
31160	Improvement of built structure	3.2	2,987,868,283.26	-	2,987,868,283.26	2,457,445,508.81	11,245,743.00	2,468,691,251.81
31170	Assets major improvement expenditure	3.2	6,529,539,796.95	354,092.00	6,529,893,888.95	9,212,807,057.36	-	9,212,807,057.36
31400	**Non Produced Assets (Natural Assets)**		**2,802,758,196.85**	**3,443,425.04**	**2,806,201,621.89**	**3,596,717,261.65**	**5,705,985.29**	**3,602,423,246.94**
31410	Land acquisition	3.2	2,764,960,671.62	-	2,764,960,671.62	3,556,035,311.19	-	3,556,035,311.19
31440	Intangible non produced assets	3.2	37,797,525.23	3,443,425.04	41,240,950.27	40,681,950.46	5,705,985.29	46,387,935.75
32000	**Financing**		**302,663,512,694.02**	**30,397,875,806.86**	**333,061,388,500.88**	**244,033,458,630.07**	**28,564,553,790.46**	**272,598,012,420.53**
33145-47	Principal repayments of domestic borrowing	4.2	244,170,606,961.25	-	244,170,606,961.25	182,781,727,811.01	-	182,781,727,811.01
33242	Principal repayments of external debt	4.2	47,285,859,292.85	-	47,285,859,292.85	40,722,142,825.06	-	40,722,142,825.06
32141 -43	Domestic debt investment	4.1	7,524,636,956.00	28,516,150,742.03	36,040,787,698.03	14,890,054,000.00	26,967,813,975.59	41,857,867,975.59
32151 -52	Domestic share investment	4.1	3,142,695,881.00	1,881,725,064.83	5,024,420,945.83	5,423,474,594.00	1,596,739,814.87	7,020,214,408.87
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	539,713,602.92	-	539,713,602.92	216,059,400.00	-	216,059,400.00
B.	**Total Payments**		**1,723,011,884,917.32**	**51,769,805,053.07**	**1,774,781,689,970.39**	**1,592,981,472,344.91**	**47,740,567,264.36**	**1,640,722,039,609.27**
C.	**Surplus/Deficit (C=A-B)**		**7,618,898,446.87**	**1,893,112.00**	**7,620,791,558.87**	**(89,665,649,436.99)**	**709,232.25**	**(89,664,940,204.74)**
D.	**Change in Balance of Deposits, Other Funds Including Emergency Fund**	5	**34,327,016,033.95**	**-**	**34,327,016,033.95**	**10,443,494,713.10**		**10,443,494,713.10**
E.	**Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)**		**41,945,914,480.82**	**1,893,112.00**	**41,947,807,592.82**	**(79,222,154,723.89)**	**709,232.25**	**(79,221,445,491.64)**
F.	**Previous Year Cash and Bank Balance**		**61,848,132,622.70**	**1,911,891.25**	**61,850,044,513.95**	**130,140,794,869.04**	**1,202,659.00**	**130,141,997,528.04**
G.	**Foreign Exchange Gain/Loss and Other Adjustments Current Year**	19	**338,934,556.00**	**1,709,461.42**	**340,644,017.42**	**10,929,492,477.55**		**10,929,492,477.55**
H.	**Closing Cash and Bank Balance (H=E+F+G)**		**104,132,981,659.52**	**5,514,464.67**	**104,138,496,124.19**	**61,848,132,622.70**	**1,911,891.25**	**61,850,044,513.95**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Annual Report of Receipts and Payments (Extra Budgetary Entities)

Fiscal Year 2024/25

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
1	**Receipts**		1	2	3=1+2	4	5	6=4+5
	Revenue, Grant and Other Receipts		**137,342,985,942.89**	**593,423,035.53**	**137,936,408,978.42**	**76,156,368,224.49**	**20,047,626.97**	**76,176,415,851.46**
11000	Tax revenue	1.1	-		-	-		-
14000	Other revenue	1.1	82,301,670,789.93		**82,301,670,789.93**	**25,817,253,958.54**		**25,817,253,958.54**
13000	Grant	1.3	49,639,562,250.02	593,423,035.53	**50,232,985,285.55**	**37,634,854,867.84**	**20,047,626.97**	**37,654,902,494.81**
	Other Receipts		**5,401,752,902.94**	-	**5,401,752,902.94**	**12,704,259,398.11**	-	**12,704,259,398.11**
15000	Irregularities, return of released amount and grant refunds	1.1	5,401,752,902.94		**5,401,752,902.94**	12,704,259,398.11		**12,704,259,398.11**
	Investments and Financing Receipts		**560,008,491.00**	-	**560,008,491.00**	**584,961,379.15**	**435,583,564.23**	**1,020,544,943.38**
32156 - 59	Sale of shares and disinvestment	2.1	-	-	-	-		-
32147 - 49	Domestic debt Repayments receipts	2.2	560,008,491.00	-	**560,008,491.00**	-		-
32242	External debt repayments receipts	2.2	-	-	-	-		-
33141 - 44	Domestic debt receipts	2.3	-	-	-	-		-
33241	External debt receipts	2.4	-	-	-	584,961,379.15	435,583,564.23	**1,020,544,943.38**
A.	**Total Receipts**		**137,902,994,433.89**	**593,423,035.53**	**138,496,417,469.42**	**76,741,329,603.64**	**455,631,191.20**	**77,196,960,794.84**
2	**Payments**							
2.1	**Recurrent Expenses**		**79,087,862,499.04**	**580,619,840.17**	**79,668,482,339.21**	**60,615,854,411.12**	-	**60,615,854,411.12**
21000	Compensation of employees	3.1	33,583,233,461.36	300,188,535.93	**33,883,421,997.29**	28,939,080,674.28	-	**28,939,080,674.28**
22000	Use of goods and services	3.1	16,858,808,121.41	279,964,504.24	**17,138,772,625.65**	9,436,048,009.79	-	**9,436,048,009.79**
24000	Interests, fees and bank commissions	3.1	1,649,929,197.32	-	**1,649,929,197.32**	1,078,282,091.62	-	**1,078,282,091.62**
25000	Subsidies	3.1	122,129,587.17	-	**122,129,587.17**	44,379,950.00	-	**44,379,950.00**
26000	Grants	3.1	14,264,210,095.29	-	**14,264,210,095.29**	14,607,808,677.10	-	**14,607,808,677.10**
27000	Social securities / benefits	3.1	4,573,306,261.89	-	**4,573,306,261.89**	2,217,206,680.06	-	**2,217,206,680.06**
28000	Others	3.1	8,036,245,774.60	466,800.00	**8,036,712,574.60**	4,293,048,328.27	-	**4,293,048,328.27**

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
31000	**Capital Expenditure (Investment in Non-Financial Assets)**		**17,710,633,679.54**	**12,803,195.36**	**17,723,436,874.90**	**18,055,699,910.89**	**455,631,191.20**	**18,511,331,102.09**
31100	**Acquisition of Fixed Assets**		**14,604,167,669.91**	**12,614,735.36**	**14,616,782,405.27**	**18,053,983,440.89**	**455,631,191.20**	**18,509,614,632.09**
31110	Buildings and structures	3.2	2,236,029,615.01	1,692,809.45	**2,237,722,424.46**	1,168,407,220.34	-	**1,168,407,220.34**
31120	Machinery and equipments	3.2	2,399,930,463.65	9,684,128.41	**2,409,614,592.06**	2,144,332,049.93	-	**2,144,332,049.93**
31130 - 40	Other fixed assets (other capital expenditure)	3.2	941,198,149.35	676,917.50	**941,875,066.85**	1,034,461,365.27	69,384,129.34	**1,103,845,494.61**
31150	Public constructions	3.2	7,753,486,086.09	186,900.00	**7,753,672,986.09**	13,599,291,285.38	386,247,061.86	**13,985,538,347.24**
31160	Improvement of built structure	3.2	256,802,766.06	186,960.00	256,989,726.06	41,349,514.86	-	
31170	Assets major improvement expenditure	3.2	1,016,720,589.75	187,020.00	**1,016,907,609.75**	66,142,005.11	-	**66,142,005.11**
31400	**Non Produced Assets (Natural Assets)**	3.2	**3,106,466,009.63**	**188,460.00**	**3,106,654,469.63**	**1,716,470.00**	**-**	**1,716,470.00**
31410	Land acquisition	3.2	2,814,392,552.63	188,460.00	**2,814,581,012.63**	-	-	**-**
31440	Intangible non produced assets	-	292,073,457.00	-	292,073,457.00	1,716,470.00	-	**1,716,470.00**
32000	**Financing**		**942,730,467.00**	**-**	**942,730,467.00**	**7,048,000.00**	**-**	**7,048,000.00**
33145-47	Principal repayments of domestic borrowing	4.2	316,606,000.00	-	**316,606,000.00**	-	-	**-**
33242	Principal repayments of external debt	4.2	-	-	**-**	-	-	**-**
32141 -43	Domestic debt investment	4.1	626,124,467.00	-	**626,124,467.00**	-	-	**-**
32151 -52	Domestic share investment	4.1	-	-	**-**	-	-	**-**
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	-	-	-	7,048,000.00	-	7,048,000.00
B.	**Total Payments**		**97,741,226,645.58**	**593,423,035.53**	**98,334,649,681.11**	**78,678,602,322.01**	**455,631,191.20**	**79,134,233,513.21**
C.	**Surplus/Deficit (C=A-B)**		**40,161,767,788.31**	**-**	**40,161,767,788.31**	**(1,937,272,718.37)**	**-**	**(1,937,272,718.37)**
D.	**Change in Balance of Deposits, Other Funds Including Emergency Fund**	**5.0**	**(28,223,177,081.50)**		**(28,223,177,081.50)**	**19,598,212,294.25**		**19,598,212,294.25**
E.	**Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)**		**11,938,590,706.81**		**11,938,590,706.81**	**17,660,939,575.88**		**17,660,939,575.88**
F.	**Previous Year Cash and Bank Balance**		**72,275,131,993.73**	**-**	**72,275,131,993.73**	**21,590,502,330.98**		**21,590,502,330.98**
G.	**Foreign Exchange Gain/Loss and Other Adjustments Current Year**		**593,593,118.38**		**593,593,118.38**	**33,023,690,086.87**		**33,023,690,086.87**
H.	**Closing Cash and Bank Balance (H=E+F+G)**		**84,807,315,818.92**	**-**	**84,807,315,818.92**	**72,275,131,993.73**	**-**	**2,275,131,993.73**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Budget Comparision Statement (Budgetary Entities)

Fiscal Year 2024/25

(In Rs.)

S.N	Particulars	Note No.	Current Year			Previous Year		
			Initial Budget/ Estimate	Final Budget/Estimate	Actual Receipts/ Payments	Initial Budget/ Estimate	Final Budget/Estimate	Actual Receipts/ Payments
1	**Revenue,Grant and Other Receipts (7+8)**		**1,697,577,144,081.60**	**219,714,708,404.20**	**1,322,890,296,214.16**	**1,834,797,185,860.58**	**85,624,548,000.00**	**1,555,849,908,694.69**
2	Revenue and other receipts (3+4+5)		1,613,389,507,857.60	139,093,305,404.20	1,292,097,287,815.19	1,400,921,479,895.22	-	1,169,757,851,342.98
3	Tax	1.2	1,406,512,894,916.22	96,518,079,000.00	1,115,846,438,666.04	1,254,178,009,385.07	-	1,002,486,045,811.17
4	Other revenue	1.2	181,464,614,488.50	16,026,753,318.91	156,907,015,627.09	145,202,439,326.24	-	140,711,905,514.98
5	Miscelleneous receipts	1.2	25,411,998,452.88	26,548,473,085.29	19,343,833,522.06	1,541,031,183.91	-	26,559,900,016.83
6	Revenue shared to province and other level of governments	1.4	-	-	-	-	-	-
7	Revenue transferable to consolidated fund (2-6)		1,613,389,507,857.60	139,093,305,404.20	1,292,097,287,815.19	1,400,921,479,895.22	-	1,169,757,851,342.98
8	**Grant**	**1.3**	**84,187,636,224.00**	**80,621,403,000.00**	**30,793,008,398.97**	**433,875,705,965.36**	**85,624,548,000.00**	**386,092,057,351.71**
9	Expenditure (10+11)		2,332,613,408,568.26	2,332,878,860,890.26	1,441,720,301,469.51	2,057,942,893,662.13	2,272,149,607,590.82	1,728,704,108,790.60
10	**Recurrent expenses**		**1,594,166,493,805.68**	**1,578,473,952,904.12**	**945,099,596,919.27**	**1,594,390,442,662.13**	**1,584,310,870,295.13**	**1,280,837,221,725.30**
	Compensation of employees	3.1	339,487,111,079.88	342,626,167,206.03	310,260,204,937.04	351,216,648,710.20	348,788,626,565.20	307,546,767,194.79
	Use of goods and services	3.1	223,351,171,162.13	226,128,311,228.04	169,592,584,389.15	224,178,028,804.27	226,440,351,150.27	162,749,086,249.61
	Interests,service charges and bank commissions	3.1	103,418,338,500.00	95,022,283,500.00	70,688,023,850.73	105,592,000,000.00	104,411,934,139.00	82,250,735,208.87
	Subsidies	3.1	26,911,362,695.61	26,991,840,140.21	22,246,920,717.77	23,933,014,000.16	23,503,114,000.16	19,514,635,373.06
	Grants	3.1	593,624,331,069.00	583,576,675,962.00	108,478,004,559.44	570,224,345,828.74	568,754,184,883.74	463,373,090,264.93
	Social securities	3.1	270,241,451,371.88	279,623,304,956.15	252,623,524,007.56	269,504,099,632.57	279,990,929,592.57	234,943,879,342.93
	Other expenses	3.1	37,132,727,927.18	24,505,369,911.69	11,210,334,457.58	49,742,305,686.19	32,421,729,964.19	10,459,028,091.11
11	**Capital Expenditure**		**738,446,914,762.58**	**754,404,907,986.14**	**496,620,704,550.24**	**463,552,451,000.00**	**687,838,737,295.69**	**447,866,887,065.30**
	Capital expenditure	3.2	738,446,914,762.58	754,404,907,986.14	496,620,704,550.24	463,552,451,000.00	687,838,737,295.69	447,866,887,065.30

S.N	Particulars	Note No.	Current Year			Previous Year		
			Initial Budget/ Estimate	Final Budget/Estimate	Actual Receipts/ Payments	Initial Budget/ Estimate	Final Budget/Estimate	Actual Receipts/ Payments
12	**Budget Surplus (-)/Deficit (+) (1-9)**		**(635,036,264,486.66)**	**(2,113,164,152,486.06)**	**(118,830,005,255.35)**	**(223,145,707,801.55)**	**(2,186,525,059,590.82)**	**(172,854,200,095.91)**
13	**Transaction in Financing Assets and Liabilities (14+19+22-25)**		**(173,932,714,050.50)**	**(121,310,289,525.00)**	**(126,450,796,814.22)**	**94,704,500,000.00**	**(190,016,214,256.26)**	**(83,189,259,891.17)**
14	**Domestic Financial Assets (15+16+17-18)**		**67,712,250,000.00**	**68,002,300,000.00**	**37,646,667,998.84**	**81,928,700,000.00**	**82,521,972,000.00**	**40,909,808,515.46**
15	Loan investment in public corporations	4.1	56,488,650,000.00	57,078,650,000.00	35,959,787,698.03	67,596,300,000.00	71,978,199,000.00	41,757,867,975.59
16	Loan investments in other institutions	4.1	170,000,000.00	145,000,000.00	81,000,000.00	-	-	100,000,000.00
17	Share investment in corporations	4.1	11,048,500,000.00	10,778,650,000.00	5,024,420,945.83	14,332,400,000.00	10,543,773,000.00	7,020,214,408.87
18	loan investment repayments receipts	2.2	5,100,000.00	-	3,418,540,645.02	-	-	7,968,273,869.00
19	**External Financial Assets (20+21)**		**350,100,000.00**	**544,300,000.00**	**539,713,602.92**	**350,000,000.00**	**350,000,000.00**	**216,059,400.00**
20	External debt investment	4.1	-	-	-	-	-	-
21	External share investment	4.1	350,100,000.00	544,300,000.00	539,713,602.92	350,000,000.00	350,000,000.00	216,059,400.00
22	**Domestic Liability (23+24)**		**(83,192,564,050.50)**	**(9,952,389,525.00)**	**(84,975,428,451.19)**	**182,557,400,000.00**	**(73,144,586,256.26)**	**(51,765,840,803.04)**
23	Loan receipts from other institutions (Deduct)	2.3	(330,000,000,000.00)	(256,000,000,000.00)	(329,146,035,412.44)	-	(256,000,000,000.00)	(234,547,568,614.05)
24	Principal repayments of bonds	4.2	246,807,435,949.50	246,047,610,475.00	244,170,606,961.25	182,557,400,000.00	182,855,413,743.74	182,781,727,811.01
25	**External Financial Liability (26+27)**		**(158,802,500,000.00)**	**(179,904,500,000.00)**	**(79,661,749,964.79)**	**(170,131,600,000.00)**	**(199,743,600,000.00)**	**(72,549,287,003.59)**
26	External debt receipts (Deduct)	2.4	(212,749,100,000.00)	(242,261,100,000.00)	(126,947,609,257.64)	(212,749,100,000.00)	(242,261,100,000.00)	(113,271,429,828.65)
27	Principal repayments of external debt	4.2	53,946,600,000.00	62,356,600,000.00	47,285,859,292.85	42,617,500,000.00	44,064,300,000.00	40,722,142,825.06
28	**Budget Surplus(-)/Deficit (+) (12-13)**				**7,620,791,558.87**			**(89,664,940,204.74)**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Annual Financial statement of Consolidated Fund

Fiscal Year 2024/25

(In Rs.)

Particulars	Note No.	Current Year Transaction			Previous Year Transaction		
		Cash	Third Party Payments(Direct Payments)	Total	Cash	Third Party Payments(Direct Payments)	Total
1	2	3	4	5=3+4	6	7	8=6+7
1.Revenue,Grant and Other Receipts		**1,309,591,533,283.84**	**13,298,762,930.32**	**1,322,890,296,214.16**	**1,545,197,248,007.54**	**10,652,660,687.15**	**1,555,849,908,694.69**
1.1 Revenue		1,272,753,454,293.13	-	1,272,753,454,293.13	1,143,197,951,326.15	-	1,143,197,951,326.15
A. Tax	1.2	1,115,846,438,666.04	-	1,115,846,438,666.04	1,002,486,045,811.17	-	1,002,486,045,811.17
B. Other revenue	1.2	156,907,015,627.09	-	156,907,015,627.09	140,711,905,514.98	-	140,711,905,514.98
1.2 Grant		17,494,245,468.65	13,298,762,930.32	30,793,008,398.97	375,439,396,664.56	10,652,660,687.15	386,092,057,351.71
A. Bilateral external grant	1.3	5,365,861,131.37	9,700,192,062.35	15,066,053,193.72	1,360,052,051.44	3,767,111,031.26	5,127,163,082.70
B. Multilateral external grant	1.3	11,107,365,759.60	3,598,570,867.97	14,705,936,627.57	12,579,022,146.35	6,452,011,840.56	19,031,033,986.91
C. Inter government fiscal transfer	1.3	1,021,018,577.68	-	1,021,018,577.68	361,500,322,466.77	433,537,815.33	361,933,860,282.10
1.3 Irregularities and other receipts	1.2	19,343,833,522.06	-	19,343,833,522.06	26,559,900,016.83	-	26,559,900,016.83
2. Receipts from Financing Transactions		**421,039,250,080.35**	**38,472,935,234.75**	**459,512,185,315.10**	**318,698,656,502.24**	**37,088,615,809.46**	**355,787,272,311.70**
2.1 Receipts of Loan Investment Repayments		**3,418,540,645.02**	**-**	**3,418,540,645.02**	**7,968,273,869.00**	**-**	**7,968,273,869.00**
A. Receipts of domestic debt investment repayments	2.2	3,418,540,645.02	-	3,418,540,645.02	7,968,273,869.00	-	7,968,273,869.00
B. Receipts of external debt investment repayments	2.2	-	-	-	-	-	-
2.2 Sale of share		-	-	-	-	-	-
A. Sale of domestic share	2.1	-	-	-	-	-	-
B. Sale of external share	2.1	-	-	-	-	-	-
2.3 External debt Receipts		**88,474,674,022.89**	**38,472,935,234.75**	**126,947,609,257.64**	**76,182,814,019.19**	**37,088,615,809.46**	**113,271,429,828.65**
A.Multilateral	2.4	-	-	-	-	-	-

Particulars	Note No.	Current Year Transaction			Previous Year Transaction		
		Cash	Third Party Payments(Direct Payments)	Total	Cash	Third Party Payments(Direct Payments)	Total
B.Bilateral	2.4	-	-	-	-	-	-
C.Other		-	-	-	-	-	-
2.4 Domestic Loan		**329,146,035,412.44**	**-**	**329,146,035,412.44**	**234,547,568,614.05**	**-**	**234,547,568,614.05**
A.National saving bond	2.3	-	-	-	-		-
B.Citizen saving bond	2.3	3,900,170,000.00	-	3,900,170,000.00	369,800,000.00		369,800,000.00
C.Development bond	2.3	210,950,000,000.00	-	210,950,000,000.00	179,000,000,000.00		179,000,000,000.00
D.Foreign employment bond	2.3	140,560,000.00	-	140,560,000.00	51,620,000.00		51,620,000.00
E.Special bond	2.3	-	-	-	-		-
F.Treasury bill based on interest	2.3	-	-	-	-		-
G.Treasury bill based in discount coupon	2.3	114,085,597,080.44	-	114,085,597,080.44	55,000,000,000.00		55,000,000,000.00
H.Other	2.3	69,708,332.00	-	69,708,332.00	126,148,614.05		126,148,614.05
3. Gross Receipts of Current Year		**1,730,630,783,364.19**	**51,771,698,165.07**	**1,782,402,481,529.26**	**1,863,895,904,509.78**	**47,741,276,496.61**	**1,911,637,181,006.39**
4. Payments		**1,723,011,884,917.67**	**51,769,805,053.07**	**1,774,781,689,970.74**	**1,953,561,553,946.77**	**47,740,567,264.36**	**2,001,302,121,211.13**
4.1 Expenditures Chargeable on Federal Consolidated Fund		**362,012,002,477.97**	**-**	**362,012,002,477.97**	**305,705,296,358.31**	**-**	**305,705,296,358.31**
A.Current expenses	3.3	70,813,543,185.12	-	70,813,543,185.12	82,425,753,533.25	-	82,425,753,533.25
B.Financing expenditure	3.3	291,198,459,292.85	-	291,198,459,292.85	223,279,542,825.06	-	223,279,542,825.06
4.2 Expenditure Under a Federal Appropriation Act		**1,360,999,882,439.70**	**51,769,805,053.07**	**1,412,769,687,492.77**	**1,647,856,257,588.46**	**47,740,567,264.36**	**1,695,596,824,852.82**
A. Recurrent expense	3.4	869,171,143,140.08	5,118,357,574.46	874,289,500,714.54	1,192,679,667,537.74	5,731,800,654.31	1,198,411,468,192.05
B. Capital expenditure	3.4	480,363,685,898.45	16,253,571,671.75	496,617,257,570.20	434,422,674,245.71	13,444,212,819.59	447,866,887,065.30
C. Financing expenditure	3.4	11,465,053,401.17	30,397,875,806.86	41,862,929,208.03	20,753,915,805.01	28,564,553,790.46	49,318,469,595.47
5. Foreign Exchange Gain/Loss and Other Adjustment	19	**(330,188,957.90)**	**1,911,891.25**	**(328,277,066.65)**	**(10,929,492,477.55)**		**(10,929,492,477.55)**
6. Total Payments of Current Year		**1,722,681,695,959.77**	**51,771,716,944.32**	**1,774,453,412,904.09**	**1,942,632,061,469.22**	**47,740,567,264.36**	**1,990,372,628,733.58**
7. Current Year Change in Consolidated Fund		**7,949,087,404.42**	**(18,779.25)**	**7,949,068,625.17**	**(78,736,156,959.44)**	**709,232.25**	**(78,735,447,727.19)**
8. Opening Balance		**(116,941,650,019.82)**	**1,911,891.25**	**(116,939,738,128.57)**	**(38,205,493,060.38)**	**1,202,659.00**	**(38,204,290,401.38)**
9. Closing Balance		**(108,992,561,606.19)**	**1,893,112.00**	**(108,990,668,494.19)**	**(116,941,650,019.82)**	**1,911,891.25**	**(116,939,738,128.57)**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Annual Report of Divisible Fund (Federal/Province/Local)

Fiscal Year 2024/25

(In Rs.)

S. N.	Economic Code	Particulars	Current Year Transaction									Previous Year Transaction								
			Collected Amount				Shared Amount				Amount yet to Share	Collected Amount				Shared Amount				Amount yet to Share
			Federal Govt.	Province Govt.	Local Level	Total	Federal Govt.	Province Govt.	Local Level	Total		Federal Govt.	Province Govt.	Local Level	Total	Federal Govt.	Province Govt.	Local Level	Total	
1	33310	Value added tax	341,911,068,150.89	-	-	341,911,068,150.89	239,337,747,705.62	51,286,660,222.63	51,286,660,222.63	341,911,068,150.89	-	310,371,844,879.36	-	-	310,371,844,879.36	217,260,291,415.55	46,555,776,731.90	46,555,776,731.90	310,371,844,879.36	-
2	33330	Divisible excise duty	122,056,203,405.05	-	-	122,056,203,405.05	85,439,342,383.54	18,308,430,510.76	18,308,430,510.76	122,056,203,405.05	-	102,544,871,944.79	-	-	102,544,871,944.79	71,781,410,361.35	15,381,730,791.72	15,381,730,791.72	102,544,871,944.79	-
3	33340	Divisible tax,registration and other administrative service charge	-	21,548,383,738.10	348,665,822.17	21,897,049,560.27	2,764,693.14	12,942,293,724.95	8,744,664,068.32	21,689,722,486.41	207,327,073.86	-	20,796,700,334.09	231,667,577.14	21,028,367,911.23	94,216,189.51	12,317,609,693.77	8,279,416,527.81	20,691,242,411.09	337,125,500.14
4	33360	Divisible natural resource royalty	8,230,970,610.17	841,995,469.67	5,949,225,183.90	15,022,191,263.74	1,149,798,011.70	1,316,658,226.10	3,886,475,869.57	6,352,932,107.37	8,669,259,156.37	6,726,430,102.70	490,588,774.68	5,129,596,726.82	12,346,615,604.20	769,745,987.02	1,227,709,883.23	3,038,716,789.55	5,036,172,659.80	7,310,442,944.40
5	33390	Other divisible revenue	-	51,754,788.10	164,638,911.81	216,393,699.91	8,047,669.30	93,912,109.02	47,090,877.05	149,050,655.37	67,343,044.54	-	679,973.00	168,006,749.97	168,686,722.97	2,341,700.68	6,631,083.60	18,754,418.65	27,727,202.93	140,959,520.04
Total			**472,198,242,166.11**	**2,442,133,995.87**	**6,462,529,917.88**	**501,102,906,079.86**	**325,937,700,463.30**	**3,947,954,793.46**	**82,273,321,548.33**	**492,158,976,805.09**	**8,943,929,274.77**	**19,643,146,926.85**	**1,287,969,081.77**	**5,529,271,053.93**	**446,460,387,062.55**	**289,908,005,654.12**	**75,489,458,184.22**	**73,274,395,259.63**	**438,671,859,097.97**	**,788,527,964.58**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Consolidated Statement of CoFOG-wise Expenditure

Fiscal Year 2024/25

(In Rs.)

Function/Activities Budgetary Entities	Current Year					Previous Year			
	Extra Budgetary Entites	Double Accounted Amount	Total		Budgetary Entities	Extra Budgetary Entites	Double Accounted Amount	Total	
1	2	3	4=1+2-3		1	2	3	4=1+2-3	
01 General Public Services	**628,676,643,055.47**	**99,890,014,068.97**	**403,156,782,404.36**	**325,409,874,720.08**		**611,905,399,743.01**	**78,680,376,086.98**	**398,349,709,193.92**	**292,236,066,636.07**
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	25,274,153,594.09	-	-	25,274,153,594.09		23,585,449,624.09	-	-	23,585,449,624.09
01.2 Foreign economic aid	90,661,056.65	-	-	90,661,056.65		50,601,554.52	-	-	50,601,554.52
01.3 General services	45,692,858,254.30	108,145,728.00	-	45,801,003,982.30		43,024,329,099.73	-	-	43,024,329,099.73
01.4 Basic services	116,277,155,341.32	77,039,822.00	-	116,354,195,163.32		104,499,462,748.55	-	-	104,499,462,748.55
01.5 R&D General public services	1,318,324,726.45	36,330,652.00	-	1,354,655,378.45		1,301,983,247.28	-	-	1,301,983,247.28
01.6 General public services n.e.c.	3,969,967,780.59	99,668,497,866.97	28,491,347,128.00	75,147,118,519.56		4,806,239,572.07	78,680,376,086.98	37,336,089,776.73	46,150,525,882.32
01.7 Public debt transactions	60,318,954,783.77	-	-	60,318,954,783.77		72,875,601,941.95	-	-	72,875,601,941.95
01.8 Transfers of a general character between different levels of government	375,734,567,518.30	-	374,665,435,276.36	1,069,132,241.94		361,761,731,954.82	-	361,013,619,417.19	748,112,537.63
02 Defense	**60,872,023,478.93**	**-**	**-**	**60,872,023,478.93**		**58,613,192,449.59**	**-**	**-**	**58,613,192,449.59**
02.1 Military defense	56,371,541,079.09	-	-	56,371,541,079.09		57,318,183,202.10	-	-	57,318,183,202.10
02.2 Civil defense	4,497,514,876.44	-	-	4,497,514,876.44		1,261,785,108.38	-	-	1,261,785,108.38
02.5 Defense n.e.c	2,967,523.40	-	-	2,967,523.40		33,224,139.11	-	-	33,224,139.11
03 Public Order and Safety	**77,757,789,990.09**	**-**	**-**	**77,757,789,990.09**		**75,385,982,700.18**	**-**	**-**	**75,385,982,700.18**

Function/Activities Budgetary Entities 1	Current Year					Previous Year			
	Extra Budgetary Entites	Double Accounted Amount	Total		Budgetary Entities	Extra Budgetary Entites	Double Accounted Amount	Total	
	2	3	4=1+2-3		1	2	3	4=1+2-3	
03.1 Police services	57,561,966,040.27	-	-	57,561,966,040.27		55,920,386,091.70	-	-	55,920,386,091.70
03.2 Fire protection services	193,710,591.67	-	-	193,710,591.67		140,021,490.82	-	-	140,021,490.82
03.3 Law courts	9,107,830,616.23	-	-	9,107,830,616.23		8,775,119,438.60	-	-	8,775,119,438.60
03.4 Prisons	3,151,210,197.54	-	-	3,151,210,197.54		2,733,407,817.21	-	-	2,733,407,817.21
03.5 R&D Public order and safety	1,717,556,929.70	-	-	1,717,556,929.70		2,128,805,027.53	-	-	2,128,805,027.53
03.6 Public order and safety n.e.c	6,025,515,614.68	-	-	6,025,515,614.68		5,688,242,834.32	-	-	5,688,242,834.32
04 Economic Affairs	**397,502,431,939.80**	**299,317,436.00**	**-**	**397,801,749,375.80**		**365,972,736,152.39**	**-**	**-**	**365,972,736,152.39**
04.1 General economic, commercial, and labor affairs	3,269,958,168.02	-	-	3,269,958,168.02		3,501,300,204.94	-	-	3,501,300,204.94
04.2 Agriculture, forestry, fishing, and hunting	118,105,533,834.02	-	-	118,105,533,834.02		119,141,301,849.96	-	-	119,141,301,849.96
04.3 Fuel and energy	5,455,059,872.56	-	-	5,455,059,872.56		4,996,240,767.37	-	-	4,996,240,767.37
04.4 Mining, manufacturing and construction	121,290,564,563.42	299,317,436.00	-	121,589,881,999.42		103,733,252,229.07	-	-	103,733,252,229.07
04.5 Transport	126,661,726,723.73	-	-	126,661,726,723.73		112,904,620,969.72	-	-	112,904,620,969.72
04.6 Communication	5,054,781,122.67	-	-	5,054,781,122.67		5,239,457,274.91	-	-	5,239,457,274.91
04.7 Other industries	7,136,358,560.52	-	-	7,136,358,560.52		5,953,279,342.88	-	-	5,953,279,342.88
04.8 R&D Economic affairs	2,218,738,245.46	-	-	2,218,738,245.46		3,246,287,629.17	-	-	3,246,287,629.17
04.9 Economic affairs n.e.c.	8,309,710,849.40	-	-	8,309,710,849.40		7,256,995,884.37	-	-	7,256,995,884.37
5 Environmental Protection	**13,702,231,580.07**	**2,456,437.00**	**-**	**13,704,688,017.07**	**-**	**11,618,200,496.76**	**-**	**-**	**11,618,200,496.76**
05.1 Waste management	2,946,401,698.50	-	-	2,946,401,698.50		2,565,712,640.82	-	-	2,565,712,640.82
05.2 Waste water management	906,063,857.85	-	-	906,063,857.85		965,193,615.84	-	-	965,193,615.84
05.3 Pollution abatement	4,309,845,516.88	-	-	4,309,845,516.88		3,316,544,157.99	-	-	3,316,544,157.99

Function/Activities Budgetary Entities 1	Current Year					Previous Year			
	Extra Budgetary Entites	Double Accounted Amount	Total		Budgetary Entities	Extra Budgetary Entites	Double Accounted Amount	Total	
	2	3	4=1+2-3		1	2	3	4=1+2-3	
05.4 Protection of bio-diversity and landscape	326,384,786.08	-	-	326,384,786.08		307,995,723.48	-	-	307,995,723.48
05.6 Environment protection n.e.c.	5,213,535,720.76	2,456,437.00	-	5,215,992,157.76		4,462,754,358.63	-	-	4,462,754,358.63
06 Housing and Community Amenities	**99,654,080,296.74**	**80,000,000.00**	**-**	**99,734,080,296.74**	**-**	**98,148,065,936.62**	**-**	**-**	**98,148,065,936.62**
06.1 Housing development	45,405,856,825.75	-	-	45,405,856,825.75		44,078,818,963.13	-	-	44,078,818,963.13
06.2 Community development	4,870,924,350.59	80,000,000.00	-	4,950,924,350.59		3,338,602,228.57	-	-	3,338,602,228.57
06.3 Water supply	31,819,048,558.36	-	-	31,819,048,558.36		27,038,599,272.94	-	-	27,038,599,272.94
06.6 Housing and community amenities n.e.c.	17,558,250,562.04	-	-	17,558,250,562.04		23,692,045,471.98	-	-	23,692,045,471.98
07 Health	**115,951,231,273.74**	**2,331,928,368.84**	**-**	**118,283,159,642.58**		**98,388,758,358.03**	**-**	**-**	**98,388,758,358.03**
07.1 Medical products, appliances, and equipment	3,173,622,624.90	17,234,000.00	-	3,190,856,624.90		2,697,405,990.51	-	-	2,697,405,990.51
07.2 Outpatient services	11,089,638,242.69	-	-	11,089,638,242.69		12,508,125,015.17	-	-	12,508,125,015.17
07.3 Hospital services	40,271,232,288.60	1,471,458,516.56	-	41,742,690,805.16		34,720,019,988.61	-	-	34,720,019,988.61
07.4 Public health services	41,866,272,583.72	431,086,983.78	-	42,297,359,567.50		36,453,140,952.88	-	-	36,453,140,952.88
07.5 R&D Health	6,728,619,939.43	-	-	6,728,619,939.43		5,581,111,786.12	-	-	5,581,111,786.12
07.6 Health n.e.c.	12,821,845,594.40	412,148,868.50	-	13,233,994,462.90		6,428,954,624.74	-	-	6,428,954,624.74
08 Recreation, Culture, and Religion	**17,703,241,270.65**	**2,945,641.30**	**-**	**17,706,186,911.95**		**14,443,781,957.45**	**-**	**-**	**14,443,781,957.45**
08.1 Recreational and sporting services	2,134,916,460.14	2,945,641.30	-	2,137,862,101.44		3,004,633,103.08	-	-	3,004,633,103.08
08.2 Cultural services	1,938,731,325.66	-	-	1,938,731,325.66		2,200,222,489.86	-	-	2,200,222,489.86
08.3 Broadcasting and publishing services	423,731,028.63	-	-	423,731,028.63		1,110,542,210.36	-	-	1,110,542,210.36
08.4 Religious and other community services	9,411,730,697.93	-	-	9,411,730,697.93		5,054,856,701.61	-	-	5,054,856,701.61

Function/Activities Budgetary Entities	Current Year					Previous Year			
	Extra Budgetary Entites	Double Accounted Amount	Total		Budgetary Entities	Extra Budgetary Entites	Double Accounted Amount	Total	
1	2	3	4=1+2-3		1	2	3	4=1+2-3	
08.5 R & Rrecreation, culture, and religion	2,226,444,568.25	-	-	2,226,444,568.25		2,159,514,212.55	-	-	2,159,514,212.55
08.6 Rrecreation, culture, and religion n.e.c.	1,567,687,190.04	-	-	1,567,687,190.04		914,013,239.99	-	-	914,013,239.99
09 Education	**199,127,927,929.16**	**262,919,986.00**	**-**	**199,390,847,915.16**		**198,569,058,216.78**	**-**	**-**	**198,569,058,216.78**
09.1 Pre-Primary and primary education	52,390,993,562.87	-	-	52,390,993,562.87		55,981,543,242.52	-	-	55,981,543,242.52
09.2 Secondary education	19,862,228,138.12	-	-	19,862,228,138.12		19,979,045,387.45	-	-	19,979,045,387.45
09.4 Tertiary education	295,080,120.75	-	-	295,080,120.75		141,492,421.08	-	-	141,492,421.08
09.5 Education not definable by level	7,411,635,127.71	-	-	7,411,635,127.71		7,022,632,972.00	-	-	7,022,632,972.00
09.6 Subsidiary services to education	77,545,812,353.61	-	-	77,545,812,353.61		75,561,886,257.50	-	-	75,561,886,257.50
09.7 R&D Education	1,514,288,021.51	262,919,986.00	-	1,777,208,007.51		1,480,032,518.10	-	-	1,480,032,518.10
09.8 Education n.e.c.	40,107,890,604.59	-	-	40,107,890,604.59		38,402,425,418.13	-	-	38,402,425,418.13
10 Social Security/ Protection	**200,233,677,083.19**	**-**	**-**	**200,241,722,083.19**		**195,658,932,779.79**	**-**	**-**	**195,658,932,779.79**
10.1 Sickness and disablity	434,769,645.27	-	-	434,769,645.27		303,604,346.75	-	-	303,604,346.75
10.2 Old age	325,455,499.84	-	-	325,455,499.84		266,500,346.45	-	-	266,500,346.45
10.4 Family and children	473,015,553.65	-	-	473,015,553.65		54,285,258.10	-	-	54,285,258.10
10.5 Unemployment	121,459,297.00	-	-	121,459,297.00		541,558,904.50	-	-	541,558,904.50
10.7 Social exclusion n.e.c.	1,011,326,291.58	-	-	1,011,326,291.58		939,471,112.01	-	-	939,471,112.01
10.8 R&D Social protection	2,508,981,850.76	8,045,000.00	-	2,517,026,850.76		3,604,303,732.15	-	-	3,604,303,732.15
10.9 Social protection n.e.c.	195,358,668,945.09	-		195,358,668,945.09		189,949,209,079.83	-	-	189,949,209,079.83
Total	**1,811,181,277,897.84**	**102,869,581,938.11**	**403,156,782,404.36**	**1,510,902,122,431.59**		**1,728,704,108,790.60**	**78,680,376,086.98**	**398,349,709,193.92**	**1,409,034,775,683.66**
More details Mentioned in Note No.16									

Government of
Nepal Ministry of
Finance
Financial Comptroller General Office
Accounting Notes
Fiscal Year 2024/25

S.N.	Note Number and Contents of Notes	S.N.	Note Number and Contents of Notes
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Note 1: Revenue, Grants and Other Receipts

Note 1.1: Targets and Actual Receipt of Revenue and Other Receipts:

The collected revenue consists of two types: revenue from sources solely within the jurisdiction of the respective government and divisible revenue. The distributable revenue has been reported under the same revenue head in which it was collected. Revenue is deposited into non-operative accounts established at the Nepal Rastra Bank or at a bank authorized by the Nepal Rastra Bank for government transactions, as recommended by the Financial Comptroller General Office. Revenue accounting follows the Unified Economic Codes and Classifications and Explanations, 2074. Tax collected from taxpayers under prevailing laws is accounted for as tax revenue, while other receipts, such as service fees, sales, royalties, interest, and dividends, are categorized as Other Revenues. Recovered irregular expenditures and unspent disbursements or grant amounts refunded in subsequent years are recorded as Miscellaneous Receipts since they do not constitute actual revenues. The code-wise details are presented in Schedule 1.1 and are attached herewith. The details of the revenue collected by the federal units are as follows:

Economic Code	Particulars	Current Year				Previous Year			
		Budgetary Entities			Extra Budgetary Entites	Budgetary Entities			Extra Budgetary Entites
		Initial Estimate	Revised Estimate	Actual Receipts		Initial Estimate	Revised Estimate	Actual Receipts	
11000	**Tax**	**1,395,359,749,916.22**	**85,095,914,000.00**	**778,302,203,096.82**	**-**	**854,211,869,385.07**	**854,211,869,385.07**	**1,116,172,650,268.29**	**-**
	Federal	1,284,209,600,000.00	-	585,948,713,651.24	-	734,099,400,000.00	734,099,400,000.00	944,572,048,479.93	
	Province	86,394,965,000.00	85,095,914,000.00	81,683,446,160.26	-	-	-	71,693,940,333.81	-
	Local	24,755,184,916.22		110,670,043,285.32		120,112,469,385.07	120,112,469,385.07	99,906,661,454.55	
14000	**Other Revenue**	**181,464,614,488.50**	**16,265,446,818.91**	**156,907,015,627.09**	**82,301,670,789.93**	**141,709,039,326.24**	**141,709,039,326.24**	**145,993,042,753.49**	**25,817,253,958.54**
	Federal	135,093,400,000.00	-	121,668,286,876.07	79,715,234,106.79	110,075,300,000.00	110,075,300,000.00	114,331,700,016.92	25,575,275,224.83
	Province	19,374,611,818.91	16,265,446,818.91	12,839,244,595.31	2,586,436,683.14	-	-	11,025,354,644.60	241,978,733.71
	Local	26,996,602,669.59		22,399,484,155.71		31,633,739,326.24	31,633,739,326.24	20,635,988,091.97	
15000	**Irregulars, Disbursement Refunds and Grant Refunds**	**25,411,998,452.88**	**24,737,440,085.29**	**19,343,829,122.07**	**5,401,752,902.94**	**1,541,031,183.91**	**5,367,665,301.71**	**26,559,900,016.83**	**12,704,259,398.11**
	Federal	-	-	17,384,950,482.34	5,401,477,273.94			23,854,660,747.16	12,704,259,398.11
	Province	24,775,341,085.29	24,737,440,085.29	1,266,105,785.90	275,629.00	-	-	2,299,206,713.01	
	Local	636,657,367.59		692,772,853.83		1,541,031,183.91	5,367,665,301.71	406,032,556.66	
33000	**Divisible Revenue**	**20,116,666,667.00**	**19,266,666,667.00**	**551,612,052,779.01**	**-**	**578,367,000,000.00**	**-**	**22,050,246,667.46**	**-**
	Federal	-	-	472,198,242,166.11	-	578,367,000,000.00		745,490,526.46	
	Province	20,116,666,667.00	19,266,666,667.00	22,442,133,995.90	-	-	-	21,304,756,141.00	-
	Local			56,971,676,617.00					
	Total	**1,622,353,029,524.60**	**145,365,467,571.20**	**1,506,165,100,624.99**	**87,703,423,692.87**	**1,575,828,939,895.22**	**1,001,288,574,013.02**	**1,310,775,839,706.07**	**38,521,513,356.65**
	Federal	**1,419,303,000,000.00**	**-**	**1,197,200,193,175.76**	**85,116,711,380.73**	**1,422,541,700,000.00**	**844,174,700,000.00**	**1,083,503,899,770.47**	**38,279,534,622.94**
	Province	**150,661,584,571.20**	**145,365,467,571.20**	**118,230,930,537.37**	**2,586,712,312.14**	**-**	**-**	**106,323,257,832.42**	**241,978,733.71**
	Local	**52,388,444,953.40**	**-**	**190,733,976,911.86**	**-**	**153,287,239,895.22**	**157,113,874,013.02**	**120,948,682,103.18**	**-**

Note 1.2: Statements of Estimates and Actual Receipts of Utilization Revenue and Other Receipts by Federal Units (Budgetary Entities)

The utilization revenue of federal units consists of revenue from sources within their own jurisdiction and revenue received from federal, provincial, and local divisible funds

Economic Code	Particulars	Current Year			Previous Year		
		Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts
11000	**Tax Revenue**	**1,406,512,894,916.22**	**96,518,079,000.00**	**1,115,846,438,666.04**	**1,254,178,009,385.07**	**-**	**1,002,486,045,811.17**
	Federal	1,284,209,600,000.00	**-**	910,725,803,740.40	1,134,065,540,000.00		820,697,033,432.69
	Province	97,548,110,000.00	96,518,079,000.00	94,450,591,640.32	-	-	81,882,350,923.94
	Local	24,755,184,916.22		110,670,043,285.32	120,112,469,385.07		99,906,661,454.55
14000	**Other Revenue**	**181,464,614,488.50**	**16,026,753,318.91**	**156,907,015,627.09**	**145,202,439,326.24**	**-**	**140,711,905,514.98**
	Federal	135,093,400,000.00	**-**	121,668,286,876.07	113,568,700,000.00		108,350,760,440.68
	Province	19,374,611,818.91	16,026,753,318.91	12,839,244,595.31	-	-	11,725,156,982.33
	Local	26,996,602,669.59		22,399,484,155.71	31,633,739,326.24		20,635,988,091.97
15000	**Irregulars, Disbursement Refunds and Grant Refunds**	**25,411,998,452.88**	**26,548,473,085.29**	**19,343,833,522.06**	**1,541,031,183.91**	**-**	**26,559,900,016.83**
	Federal	-	-	17,384,950,482.34			23,854,660,747.16
	Province	24,775,341,085.29	26,548,473,085.29	1,266,110,185.89	-	-	2,299,206,713.01
	Local	636,657,367.59		692,772,853.83	1,541,031,183.91		406,032,556.66
	Total	**1,613,389,507,857.60**	**139,093,305,404.20**	**1,292,097,287,815.19**	**1,400,921,479,895.22**	**-**	**1,169,757,851,342.98**
	Federal	**1,419,303,000,000.00**	**-**	**1,049,779,041,098.81**	**1,247,634,240,000.00**	**-**	**952,902,454,620.53**
	Province	**141,698,062,904.20**	**139,093,305,404.20**	**108,555,946,421.52**	-	-	**95,906,714,619.28**
	Local	**52,388,444,953.40**	**-**	**133,762,300,294.86**	**153,287,239,895.22**	**-**	**120,948,682,103.18**

Note 1.3: Statement of Receipts of Grant and Assistance

The statement includes amounts received by the Government of Nepal as prefunding (cash) and reimbursable expenditures disbursed by various donor agencies. It also covers inter-governmental fiscal transfers made by the Government of Nepal to provincial and local levels, as well as transfers from provincial governments to local levels. The details are presented in Schedule 1.1 and 1.2 and are attached herewith. The details of the revenue collected by the federal units are as follows:

Economic Code	Particulars	Current Year						Previous Year					
		Budgetary Entities Estimate		Budgetary Entities Actual Receipts		Extra Budgetary Entities		Budgetary Entities Estimate		Budgetary Entities Actual Receipts		Extra Budgetary Entities	
		Initial Estimate	Revised Estimate	Cash	Direct Payments	Cash	Direct Payments	Initial Estimate	Revised Estimate	Cash	Direct Payments	Cash	Direct Payments
13100	**Biretral Grant**	**105,900,000.00**	**-**	**5,365,861,131.37**	**9,700,192,062.35**	**21,155,871,108.14**	**585,767,049.41**	**174,460,000.00**	**-**	**1,360,052,051.44**	**3,767,111,031.26**	**298,765,091.11**	**-**
	Federal	-	-	5,365,861,131.37	9,597,081,274.66	21,155,871,108.14	585,767,049.41			1,360,052,051.44	3,663,413,172.38	298,765,091.11	
	Province	105,900,000.00	-	-	103,110,787.69	-	-	150,460,000.00	-	-	103,697,858.88	-	-
	Local							24,000,000.00					
13200	**Foreign Grant**	**-**	**-**	**11,107,365,759.60**	**3,598,570,867.97**	**-**	**-**	**60,764,334.21**	**-**	**12,579,022,146.35**	**6,452,011,840.56**	**-**	**20,047,626.97**
	Federal	-	-	11,102,805,816.60	3,586,737,784.97	-	-			12,548,646,052.14	6,437,284,616.56		20,047,626.97
	Province				11,833,083.00	-	-				14,727,224.00	-	-
	Local			4,559,943.00				60,764,334.21		30,376,094.21			
13300	**Inter Governmental Fiscal Transfer**	**84,081,736,224.00**	**80,621,403,000.00**	**374,408,798,440.66**	**256,636,835.70**	**-**	**-**	**429,847,258,502.00**	**85,624,548,000.00**	**360,580,081,601.86**	**433,537,815.33**	**-**	**-**
	Province	84,081,736,224.00	80,621,403,000.00	77,908,804,782.64				107,585,490,000.00	85,624,548,000.00	77,389,724,458.69			
	Local			296,499,993,658.02	256,636,835.70			322,261,768,502.00		283,190,357,143.17	433,537,815.33		
13400	**Other Internal Grant**	**-**	**-**	**1,021,018,577.68**	**-**	**28,483,691,141.88**	**7,655,986.12**	**3,793,223,129.15**	**-**	**920,240,864.91**	**-**	**37,336,089,776.73**	**-**
	Federal	-	-	-	-	27,337,061,194.88	7,655,986.12					37,239,599,776.73	
	Province	-	-	-	-	1,146,629,947.00	-					96,490,000.00	-
	Local			1,021,018,577.68				3,793,223,129.15		920,240,864.91			
13000	**Total Grant and Subsidies**	**84,187,636,224.00**	**80,621,403,000.00**	**391,903,043,909.31**	**13,555,399,766.02**	**49,639,562,250.02**	**593,423,035.53**	**433,875,705,965.36**	**85,624,548,000.00**	**375,439,396,664.56**	**10,652,660,687.15**	**37,634,854,867.84**	**20,047,626.97**
	Federal	-	-	**16,468,666,947.97**	**13,183,819,059.63**	**48,492,932,303.02**	**593,423,035.53**	-	-	**13,908,698,103.58**	**10,100,697,788.94**	**37,538,364,867.84**	**20,047,626.97**
	Province	**84,187,636,224.00**	**80,621,403,000.00**	**77,908,804,782.64**	**114,943,870.69**	**1,146,629,947.00**	**-**	**107,735,950,000.00**	**85,624,548,000.00**	**77,389,724,458.69**	**118,425,082.88**	**96,490,000.00**	**-**
	Local	-	-	**297,525,572,178.70**	**256,636,835.70**	-	-	**326,139,755,965.36**	-	**284,140,974,102.29**	**433,537,815.33**	-	-

Note 1.4: Divisible Fund

According to the Inter-Governmental Fiscal Arrangement Act 2017, the divisible revenue collected by federal units is deposited into the Divisible Funds. Royalties from natural resources within this fund are annually allocated to the Provincial consolidated Fund and Local Consolidated Fund, based on recommendations from the National Natural Resources and Fiscal Commission and government decisions. Some local levels have included value-added tax in their contracts, resulting in these amounts being deposited at the federal level as Pass Through. The distribution of the Divisible Fund among federal, provincial, and local levels is as follows:

Economic Code	Particulars	Current Year					Previous Year				
		Collected Amount	Shared Amount			Amount yet to Share/Divide	Collected Amount	Shared Amount			Amount yet to Share/Divide
			Federal	Province	Local			Federal	Province	Local	
33310	**Value Added Tax**	**341,911,068,150.89**	**239,337,747,705.62**	**51,286,660,222.63**	**51,286,660,222.63**	**-**	**310,371,844,879.36**	**217,260,291,415.55**	**46,555,776,731.90**	**46,555,776,731.90**	**-**
	Federal	341,911,068,150.89	239,337,747,705.62	51,286,660,222.63	51,286,660,222.63	-	310,371,844,879.36	217,260,291,415.55	46,555,776,731.90	46,555,776,731.90	-
33330	**Divisible Excise Duty**	**122,056,203,405.05**	**85,439,342,383.54**	**18,308,430,510.76**	**18,308,430,510.76**	**-**	**102,544,871,944.79**	**71,781,410,361.35**	**15,381,730,791.72**	**15,381,730,791.72**	**-**
	Federal	122,056,203,405.05	85,439,342,383.54	18,308,430,510.76	18,308,430,510.76	-	102,544,871,944.79	71,781,410,361.35	15,381,730,791.72	15,381,730,791.72	-
33340	**Divisible Tax,Registration Fees and Other Administrative Service Charges**	**21,897,049,560.27**	**2,764,693.14**	**12,942,293,724.95**	**8,744,664,068.32**	**207,327,073.86**	**21,028,367,911.23**	**94,216,189.51**	**12,317,609,693.77**	**8,279,416,527.81**	**337,125,500.14**
	Province	21,548,383,738.10		12,836,418,925.06	8,557,612,616.04	154,352,197.00	20,796,700,334.09	92,611,286.49	12,244,820,675.98	8,163,213,783.62	**296,054,588.00**
	Local	348,665,822.17	2,764,693.14	105,874,799.89	187,051,452.28	52,974,876.86	231,667,577.14	1,604,903.02	72,789,017.79	116,202,744.19	**41,070,912.14**
33360	**Divisible Natural Resource Royalty**	**15,022,191,263.74**	**1,149,798,011.70**	**1,316,658,226.10**	**3,886,475,869.57**	**8,669,259,156.37**	**12,346,615,604.20**	**769,745,987.02**	**1,227,709,883.23**	**3,038,716,789.55**	**7,310,442,944.40**
	Federal	8,230,970,610.17	-	-	-	**8,230,970,610.17**	6,726,430,102.70				6,726,430,102.70
	Province	841,995,469.67	841,995,469.67	-	-	-	490,588,774.68	490,588,774.68	-	-	-
	Local	5,949,225,183.90	307,802,542.03	1,316,658,226.10	3,886,475,869.57	438,288,546.20	5,129,596,726.82	279,157,212.34	1,227,709,883.23	3,038,716,789.55	**584,012,841.70**
33390	**Other Divisible Revenue**	**216,393,699.91**	**8,047,669.30**	**93,912,109.02**	**47,090,877.05**	**67,343,044.54**	**168,686,722.97**	**2,341,700.68**	**6,631,083.60**	**18,754,418.65**	**140,959,520.04**
	Federal	-	-	-	-	-					-
	Province	51,754,788.10				**51,754,788.10**	679,973.00				**679,973.00**
	Local	164,638,911.81	8,047,669.30	93,912,109.02	47,090,877.05	**15,588,256.44**	168,006,749.97	2,341,700.68	6,631,083.60	18,754,418.65	**140,279,547.04**
	Total	**501,102,906,079.86**	**325,937,700,463.30**	**83,947,954,793.46**	**82,273,321,548.33**	**8,943,929,274.77**	**446,460,387,062.55**	**289,908,005,654.12**	**75,489,458,184.22**	**73,274,395,259.63**	**7,788,527,964.58**
	Federal	**472,198,242,166.11**	**324,777,090,089.16**	**69,595,090,733.39**	**69,595,090,733.39**	**8,230,970,610.17**	**419,643,146,926.85**	**289,041,701,776.91**	**61,937,507,523.62**	**61,937,507,523.62**	**6,726,430,102.70**
	Province	**22,442,133,995.87**	**841,995,469.67**	**12,836,418,925.06**	**8,557,612,616.04**	**206,106,985.10**	**21,287,969,081.77**	**583,200,061.17**	**12,244,820,675.98**	**8,163,213,783.62**	**296,734,561.00**
	Local	**6,462,529,917.88**	**318,614,904.47**	**1,516,445,135.01**	**4,120,618,198.90**	**506,851,679.50**	**5,529,271,053.93**	**283,103,816.04**	**1,307,129,984.62**	**3,173,673,952.39**	**765,363,300.88**

Note 2: Investment and Financial Receipts

Note 2.1: Sale of Share and Disinvestment

The statement of receipts from the sale of shares owned by the federal units and disinvestments is as follows. Information on the sale of shares and disinvestments is not included in the statement as it was not received.

Economic Code	Particulars	Current Year				Previous Year			
		Budgetary Entities			Extra Budgetary Entites	Budgetary Entities			Extra Budgetary Entites
		Initial Estimate	Revised Estimate	Actual Receipts		Initial Estimate	Revised Estimate	Actual Receipts	
32156-59	**Disinvesrment and Sale of Internal Share Investment**	-	-	-	-	-	-	-	-
32156	**Disinvestmentof Share investment on Corporations**	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
32157	**Sale of Share investments on Corporations**	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
32158	**Disinvestment of Share Investment on Other Institutions**	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
32159	**Sale of Share Investment on Other Institutions**	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
32258	**Sale of Foreign Share Investment**	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
	Total Sale of share and Disinvestment	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-

Note 2.2: Repayment Receipts of Domestic and External Loan Investments

The receipts from repayments on investments made by federal units at the inter-governmental level, along with repayments of loans from various institutions and bodies, are also included here. The details have been included in schedule 6.2 and is attached herewith.

Economic Code	Particulars	Current Year				Previous Year			
		Budgetary Entities			Extra Budgetary Entites	Budgetary Entities			Extra Budgetary Entites
		Initial Estimate	Revised Estimate	Actual Receipts		Initial Estimate	Revised Estimate	Actual Receipts	
32147-49	**Repayments Receipts of Internal Loan Investments**	5,100,000.00	-	3,418,540,645.02	560,008,491.00	-	-	7,968,273,869.00	-
32147	**Repayments Receipts of Inter Governmental Loan Investments**	-	-	-	-	-	-	702,700,000.00	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	702,700,000.00	-
	Local	-	-	-	-	-	-	-	-
32148	**Repayments Receipts of Loan Investments on Corporations**	-	-	3,416,660,552.52	-	-	-	7,260,989,738.00	-
	Federal	-	-	2,634,204,695.52	-	-	-	7,260,989,738.00	-
	Province			782,455,857.00		-	-	-	-
	Local	-	-	-	-	-	-	-	-
32149	**Repayments Receipts of Loan Investments on Other Institution**	5,100,000.00	-	1,880,092.50	560,008,491.00	-	-	4,584,131.00	-
	Federal	-	-	-	560,008,491.00	-	-	-	-
	Province	-	-	1,880,092.50	-	-	-	-	-
	Local	5,100,000.00	-		-	-	-	4,584,131.00	-
32242	**Repayments Receipts of foreign Loan Investments**	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
Total Repayment receipts of Domestic and External Loan Investments		5,100,000.00	-	**3,418,540,645.02**	**560,008,491.00**	-	-	**7,968,273,869.00**	-
	Federal	-	-	**2,634,204,695.52**	**560,008,491.00**	-	-	**7,260,989,738.00**	-
	Province	-	-	**784,335,949.50**	-	-	-	**702,700,000.00**	-
	Local	**5,100,000.00**	-	-	-	-	-	**4,584,131.00**	-

Note 2.3: Receipts from Domestic Borrowings

To implement the fiscal proposals of the Government of Nepal, as prescribed by the National Debt Collection Acts of 2080 and 2079, domestic debts have been raised within the ceilings of NPR 240 billion and NPR 256 billion for respective years. These Acts stipulate that the national debt raised shall include overdrafts allowed to the Government of Nepal and any other outstanding amounts. Multi-year domestic debts are included in the total amount of receipts or payments, while loans renewable or payable within a fiscal year are presented as net receipts. Based on the details, the status of the nation's debt this year is as follows. Further details have been presented in schedule 6.3 and are attached herewith.

Economic code	Particulars	Current Year						Previous Year					
		Budgetary Year			Extra Budgetary Entites			Budgetary Year			Extra Budgetary Entites		
		Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts	Initial Estimate	Revised Estimate	Actual Receipts
33141	**Loan Receipts by Debt Instruments**	**330,000,000,000.00**	**-**	**329,076,327,080.44**	**-**	**-**	**-**	**-**	**-**	**234,421,420,000.00**	**-**	**-**	**-**
	Federal	**330,000,000,000.00**	**-**	**329,076,327,080.44**	**-**	**-**	**-**	**240,000,000,000.00**	**-**	**234,421,420,000.00**	**-**	**-**	**-**
	National saving bond	-	-	-	-	-	-	-	-	-	-	-	-
	Citizen saving bond	-	-	3,900,170,000.00	-	-	-	-	-	369,800,000.00	-	-	-
	Development bond	-	-	210,950,000,000.00	-	-	-	-	-	179,000,000,000.00	-	-	-
	Foreign employment bond	-	-	140,560,000.00	-	-	-	-	-	51,620,000.00	-	-	-
	Special loan	-	-	-	-	-	-	-	-	-	-	-	-
	Treasury bill based on interest	-	-	-	-	-	-	-	-	-	-	-	-
	Treasury bill based in discount coupon	-	-	114,085,597,080.44	-	-	-	-	-	55,000,000,000.00	-	-	-
	Other	-	-	-	-	-	-	-	-	-	-	-	-
33142	**Receipts of Loan From Other Governments**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Federal	-	-	-	-	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-	-
33143	**Loan Receipts From Other Institutions**	**1,255,974,000.00**	**-**	**69,708,332.00**	**-**	**-**	**-**	**-**	**-**	**126,148,614.05**	**-**	**-**	**-**
	Federal	-	-	-	-	-	-	-	-	-	-	-	-
	Province	1,250,000,000.00	-	-	-	-	-	-	-	-	-	-	-
	Local	5,974,000.00	-	69,708,332.00	-	-	-	-	-	126,148,614.05	-	-	-
33144	**Overdraft**	-	-	-	-	-	-	-	-	-	-	-	-
	Total	**331,255,974,000.00**	**-**	**329,146,035,412.44**	**-**	**-**	**-**	**-**	**-**	**234,547,568,614.05**	**-**	**-**	**-**
	Federal	**330,000,000,000.00**	**-**	**329,076,327,080.44**	**-**	**-**	**-**	**240,000,000,000.00**	**-**	**234,421,420,000.00**	**-**	**-**	**-**
	Province	**1,250,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Local	**5,974,000.00**	**-**	**69,708,332.00**	**-**	**-**	**-**	**-**	**-**	**126,148,614.05**	**-**	**-**	**-**

Note 2.4: Receipts of External Loan

As stipulated by the Public Debt Management Act, 2079, the Government of Nepal is authorized to raise external loans from foreign governments, foreign government banks, financial institutions, or agencies within the limits set by the Act to implement national, provincial, and local level plans, programs, or projects. These funds are categorized as external loans in the financial statement. The receipts from foreign loans are as follows: Further details are included in schedules 6.7 and 10.6, which are attached herewith.

Particulars	Current Year						Previous Year					
	Budgetary Entities Actual Receipts			Extra Budgetary Entities			Budgetary Entities Actual Receipts			Extra Budgetary Entities		
	Cash And Reimbursment	Direct Payments	Total	Cash And Reimbursement	Direct Payments	Total	Cash And Reimbursment	Direct Payments	Total	Cash And Reimbursment	Direct Payments	Total
Initial estimate	212,749,100,000.00	-	212,749,100,000.00	-	-	-	212,749,100,000.00	-	212,749,100,000.00	-	-	-
Revised estimate	-	-	-	-	-	-	212,749,100,000.00	-	212,749,100,000.00	-	-	-
Foreign debt receipts (Actual)	88,474,674,022.89	38,472,935,234.75	126,947,609,257.64	-	-	-	76,182,814,019.19	37,088,615,809.46	113,271,429,828.65	584,961,379.15	435583564.23	1,020,544,943.38
Multilateral debt	-	-	-	-	-	-	-	-	-	-	-	-
Bilateral loans	-	-	-	-	-	-	-	-	-	-	-	-
Total	**88,474,674,022.89**	**38,472,935,234.75**	**126,947,609,257.64**	**-**	**-**	**-**	**76,182,814,019.19**	**37,088,615,809.46**	**113,271,429,828.65**	**584,961,379.15**	**435583564.23**	**1,020,544,943.38**

Note 3: Recurrent and Capital Expenditure

The expenditure is classified into three categories: Recurrent, Capital and Financing. The Recurrent expenditures include regular expenses such as salaries and wages for officials and employees, operational and maintenance costs, interest, bank commissions, service fees, program expenses, grants, social security, and retirement benefits. The capital expenditures encompass costs related to the purchase, production, installation, and development of assets with a lifespan of more than one fiscal year, as well as expenses for structural improvements. Payments made as advances for the purchase of any asset, as well as payments for construction or assets under construction that have not yet been transferred, are also included in capital expenditures. In financing, investment-related expenses such as shares and loans other than fixed assets and expenses incurred in repaying the principal of existing liabilities are included.

Note 3.1: Recurrent Expenditure

3.1.1 Budgetary Entity

The recurrent expenditures encompass regular expenses such as salaries and wages for officials and employees, operational and maintenance costs, interest, bank commissions, service fees, program expenses, grants, social security, and retirement benefits. In this statement, recurrent expenditures under economic code 2300 at provincial and local levels have been reported under economic code 22000.

Economic code	Particulars	Current Year				Previous Year			
		Budget Estimate		Actual Expense		Budget Estimate		Actual Expense	
		Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments
21000	**Compensation of Employees**	**339,487,111,079.88**	**342,626,167,206.03**	**310,200,568,577.44**	**59,636,359.60**	**351,216,648,710.20**	**348,788,626,565.20**	**307,514,598,813.05**	**32,168,381.74**
	Federal	163,275,926,000.00	166,218,969,295.00	156,592,730,435.48	245,000.00	174,521,500,000.00	171,823,666,480.00	154,681,797,130.35	336,820.00
	Province	20,634,690,000.00	20,687,385,864.00	14,537,802,536.86		20,797,997,908.00	21,067,809,283.00	14,275,930,657.00	-
	Local	155,576,495,079.88	155,719,812,047.03	139,070,035,605.10	59,391,359.60	155,897,150,802.20	155,897,150,802.20	138,556,871,025.70	31,831,561.74
22000	**Use of Goods and Services**	**223,351,171,162.13**	**226,128,311,228.04**	**167,424,436,778.14**	**2,168,147,611.01**	**224,178,028,804.27**	**226,440,351,150.27**	**160,275,825,433.72**	**2,473,260,815.89**
	Federal	54,997,272,000.00	57,427,020,109.00	39,700,003,691.78	1,959,066,948.67	54,722,600,000.00	57,488,537,063.00	37,043,010,176.87	2,221,030,912.44
	Province	41,862,576,000.00	40,172,549,289.00	28,317,070,880.32	114,943,870.69	43,594,470,092.00	43,090,855,375.00	26,827,784,544.52	118,425,082.88
	Local	126,491,323,162.13	128,528,741,830.04	99,407,362,206.04	94,136,791.65	125,860,958,712.27	125,860,958,712.27	96,405,030,712.33	133,804,820.57
24000	**Interests, Service Charges and Bank Commissions**	**103,418,338,500.00**	**95,022,283,500.00**	**70,688,023,850.73**	**-**	**105,592,000,000.00**	**104,411,934,139.00**	**82,250,735,208.87**	**-**
	Federal	103,125,978,000.00	94,715,978,000.00	70,448,710,967.63	-	105,385,800,000.00	103,939,000,000.00	82,097,795,282.40	-
	Province	6,000,000.00	6,000,000.00	-		206,200,000.00	206,200,000.00		-
	Local	286,360,500.00	300,305,500.00	239,312,883.10	-		266,734,139.00	152,939,926.47	-
25000	**Subsidies**	**26,911,362,695.61**	**26,991,840,140.21**	**22,243,221,106.44**	**3,699,611.33**	**23,933,014,000.16**	**23,503,114,000.16**	**19,514,276,790.06**	**358,583.00**
	Federal	947,863,000.00	949,713,000.00	646,930,965.71	-	963,800,000.00	958,800,000.00	695,984,112.45	-
	Province	551,157,000.00	496,396,000.00	349,026,184.18		1,274,140,000.00	849,240,000.00	443,441,664.02	-
	Local	25,412,342,695.61	25,545,731,140.21	21,247,263,956.55	3,699,611.33	21,695,074,000.16	21,695,074,000.16	18,374,851,013.59	358,583.00

Economic code	Particulars	Current Year				Previous Year			
		Budget Estimate		Actual Expense		Budget Estimate		Actual Expense	
		Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments
26000	**Grants**	**593,624,331,069.00**	**583,576,675,962.00**	**481,833,959,066.49**	**1,309,480,769.31**	**570,224,345,828.74**	**568,754,184,883.74**	**462,205,262,073.80**	**1,167,828,191.13**
	Federal	539,732,958,210.00	529,247,514,465.00	437,730,547,282.92	1,293,088,805.55	518,387,600,000.00	516,134,324,186.00	421,419,102,758.89	1,142,946,357.79
	Province	36,578,975,000.00	36,941,201,119.00	28,921,840,757.88		35,404,217,000.00	36,187,331,869.00	26,306,891,554.42	-
	Local	17,312,397,859.00	17,387,960,378.00	15,181,571,025.69	16,391,963.76	16,432,528,828.74	16,432,528,828.74	14,479,267,760.49	24,881,833.34
27000	**Social Securities**	**270,241,451,371.88**	**279,623,304,956.15**	**250,842,543,615.21**	**1,780,980,392.35**	**269,504,099,632.57**	**279,990,929,592.57**	**232,934,218,229.83**	**2,009,661,113.10**
	Federal	259,356,354,000.00	268,611,453,226.00	242,481,130,565.06	1,779,886,543.35	258,791,900,000.00	268,995,882,741.00	224,660,910,881.46	2,008,865,048.60
	Province	2,284,531,000.00	2,330,154,750.00	1,799,732,765.91		2,394,733,000.00	2,677,580,219.00	2,091,561,575.68	-
	Local	8,600,566,371.88	8,681,696,980.15	6,561,680,284.24	1,093,849.00	8,317,466,632.57	8,317,466,632.57	6,181,745,772.69	796,064.50
28000	**Other Expenses**	**37,132,727,927.18**	**24,505,369,911.69**	**11,157,284,791.02**	**53,049,666.56**	**49,742,305,686.19**	**32,421,729,964.19**	**10,410,504,521.66**	**48,523,569.45**
	Federal	19,228,148,790.00	8,583,391,442.00	3,903,101,283.95	53,049,666.56	29,010,900,000.00	13,217,041,024.00	3,106,139,538.65	48,523,569.45
	Province	12,092,018,000.00	10,816,772,527.00	3,773,877,295.87		13,862,823,000.00	12,336,106,254.00	1,963,015,865.53	-
	Local	5,812,561,137.18	5,105,205,942.69	3,480,306,211.20		6,868,582,686.19	6,868,582,686.19	5,341,349,117.48	-
	Total	**1,594,166,493,805.68**	**1,578,473,952,904.12**	**1,314,390,037,785.47**	**5,374,994,410.16**	**1,594,390,442,662.13**	**1,584,310,870,295.13**	**1,275,105,421,070.99**	**5,731,800,654.31**
	Federal	**1,140,664,500,000.00**	**1,125,754,039,537.00**	**951,503,155,192.53**	**5,085,336,964.13**	**1,141,784,100,000.00**	**1,132,557,251,494.00**	**923,704,739,881.07**	**5,421,702,708.28**
	Province	**114,009,947,000.00**	**111,450,459,549.00**	**77,699,350,421.02**	**114,943,870.69**	**117,534,581,000.00**	**116,415,123,000.00**	**71,908,625,861.17**	**118,425,082.88**
	Local	**339,492,046,805.68**	**341,269,453,818.12**	**285,187,532,171.92**	**174,713,575.34**	**335,071,761,662.13**	**335,338,495,801.13**	**279,492,055,328.75**	**191,672,863.15**

3.1.2 : Extra Budgetary Entity

The recurrent expenditures encompass regular expenses such as salaries and wages for officials and employees, operational and maintenance costs, interest, bank commissions, service fees, program expenses, grants, social security, and retirement benefits. The details of recurrent expences of extra-budgetary entities is included in schedule 10.7 and is attached herewith.

Economic Code	Particulars	Current Year				Previous Year			
		Budget Estimate		Actual Expense		Budget Estimate		Actual Expense	
		Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments
21000	**Compensation of Employees**	**-**	**-**	**33,583,233,461.36**	**300,188,535.93**	**-**	**-**	**28,939,080,674.28**	**-**
	Federal	-	-	33,022,843,921.35	300,188,535.93	-	-	28,868,351,309.41	-
	Province			560,389,540.01	-	-	-	70,729,364.87	-
	Local	-	-		-	-	-		-
22000	**Use of Goods and Services**	**-**	**-**	**16,858,808,121.41**	**279,964,504.24**	**-**	**-**	**9,436,048,009.79**	**-**
	Federal	-	-	16,066,888,128.45	279,964,504.24	-	-	9,319,192,923.10	-
	Province			791,919,992.96	-	-	-	116,855,086.69	-
	Local	-	-		-	-	-		-
24000	**Interests, Service Charges and Bank Commissions**	**-**	**-**	**1,649,929,197.32**	**-**	**-**	**-**	**1,078,282,091.62**	**-**
	Federal	-	-	1,649,929,197.32	-	-	-	1,078,282,091.62	
	Province	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
25000	**Subsidies**	**-**	**-**	**122,129,587.17**	**-**	**-**	**-**	**44,379,950.00**	**-**
	Federal	-	-	122,129,587.17	-	-	-	44,379,950.00	
	Province	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
26000	**Grants**	**-**	**-**	**14,264,210,095.29**	**-**	**-**	**-**	**14,607,808,677.10**	**-**
	Federal	-	-	14,221,649,595.29	-	-	-	14,518,921,058.35	-
	Province			42,560,500.00	-	-	-	88,887,618.75	-
	Local	-	-	-	-	-	-	-	-
27000	**Social Securities**	**-**	**-**	**4,573,306,261.89**	**-**	**-**	**-**	**2,217,206,680.06**	**-**
	Federal	-	-	3,409,108,916.96		-	-	2,186,633,811.16	-
	Province			1,164,197,344.93	-	-	-	30,572,868.90	-
	Local	-	-	-	-	-	-	-	-
28000	**Other Expenses**	**-**	**-**	**8,036,245,774.60**	**466,800.00**	**-**	**-**	**4,293,048,328.27**	**-**
	Federal	-	-	7,995,998,380.29	466,800.00	-	-	4,263,568,610.27	-

Economic Code	Particulars	Current Year					Previous Year				
		Budget Estimate		Actual Expense			Budget Estimate		Actual Expense		
		Initial Budget	Final Budget	Cash	Direct Payments		Initial Budget	Final Budget	Cash	Direct Payments	
	Province			40,247,394.31	-		-	-	29,479,718.00	-	
	Local	-	-	-	-		-	-	-	-	
	Total	**-**	**-**	**79,087,862,499.04**	**580,619,840.17**		**-**	**-**	**60,615,854,411.12**	**-**	
	Federal	**-**	**-**	**76,488,547,726.83**	**580,619,840.17**		**-**	**-**	**60,279,329,753.91**	**-**	
	Province	**-**	**-**	**2,599,314,772.21**	**-**		**-**	**-**	**336,524,657.21**	**-**	
	Local	**-**	**-**	**-**	**-**		**-**	**-**	**-**	**-**	

Note 3.2: Capital Expenditure

3.2.1 Budgetary Entity

Capital expenditures include costs associated with acquiring, producing, installing, and developing assets with a lifespan of more than one year, along with expenses for structural improvements. This category also encompasses advance payments for asset purchases and payments for construction or assets under construction that have not yet been transferred. Details of capital expenditures in budgetary entities are as follows. Further information is included in schedule 2.9, attached herewith.

Econimic code	Particulars	Current Year				Previous Year			
		Budget Estimate		Actual Expense		Budget Estimate		Actual Expense	
		Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments
31100	**Acquisition of Fixed Assets**	**709,832,308,321.81**	**725,479,236,745.46**	**477,564,374,681.64**	**16,250,128,246.71**	**34,514,901,000.00**	**659,285,920,723.89**	**430,825,956,984.06**	**13,438,506,834.30**
31110	**Buildings and Structures**	88,189,708,062.82	89,964,653,781.82	55,037,332,607.22	204,092,646.30	53,200,512,000.00	83,989,791,007.03	51,216,526,851.17	166,105,559.80
	Federal	41,893,911,000.00	43,300,441,942.00	23,099,750,395.85	202,708,987.30	39,104,200,000.00	43,280,921,993.00	24,049,421,848.03	159,593,676.80
	Province	15,845,200,000.00	15,518,911,078.00	10,517,614,336.95	-	14,096,312,000.00	13,965,752,242.00	9,483,056,199.12	-
	Local	30,450,597,062.82	31,145,300,761.82	21,419,967,874.42	1,383,659.00		26,743,116,772.03	17,684,048,804.02	6,511,883.00
31120	**Transport and Machinery Equipments**	32,606,699,222.26	34,045,311,911.69	20,221,219,624.58	119,343,775.37	19,253,168,000.00	30,915,345,002.24	18,511,158,166.90	261,346,064.88
	Federal	16,643,546,000.00	17,018,569,233.00	8,661,291,881.29	119,343,775.37	14,540,200,000.00	15,136,872,445.00	8,916,025,161.55	261,091,374.88
	Province	6,392,883,000.00	6,628,012,774.00	4,829,746,739.21	-	4,712,968,000.00	5,118,942,999.00	3,055,145,592.07	-
	Local	9,570,270,222.26	10,398,729,904.69	6,730,181,004.08			10,659,529,558.24	6,539,987,413.28	254,690.00
31130	**Other Capital Expenditure**	19,935,936,125.27	18,688,385,368.63	7,670,994,761.05	1,340,925,834.29	18,101,085,000.00	19,689,645,466.78	8,288,415,569.64	866,538,652.03
	Federal	14,119,369,000.00	13,141,568,000.00	4,326,686,345.27	1,340,925,834.29	16,817,200,000.00	14,052,662,208.00	4,926,884,113.76	866,538,652.03
	Province	1,244,559,000.00	1,086,327,739.00	497,844,539.38	-	1,283,885,000.00	1,022,140,000.00	391,532,768.27	-
	Local	4,572,008,125.27	4,460,489,629.63	2,846,463,876.40			4,614,843,258.78	2,969,998,687.61	-
31140	**Security Equipments**	2,638,723,545.00	2,919,466,954.00	1,778,305,261.77	-	2,334,000,000.00	2,781,032,465.00	2,483,282,172.29	-
	Federal	2,172,345,000.00	2,535,676,400.00	1,611,084,004.04	-	2,217,500,000.00	2,417,798,000.00	2,241,383,297.05	-
	Province	67,650,000.00	37,650,000.00	36,259,811.53		116,500,000.00	106,500,000.00	67,966,882.76	-
	Local	398,728,545.00	346,140,554.00	130,961,446.20			256,734,465.00	173,931,992.48	-
31150	**Public Constructions/ Utilities**	554,075,900,203.67	567,245,808,514.70	383,339,114,346.81	14,585,411,898.75	330,301,501,000.00	505,913,235,883.98	338,656,321,657.89	12,133,270,814.59
	Federal	252,275,138,933.00	253,724,928,890.00	163,996,232,143.72	14,507,119,501.39	205,107,700,000.00	208,879,508,515.00	131,822,489,064.73	11,910,127,410.66
	Province	129,454,195,000.00	134,067,596,946.00	102,100,096,332.61	-	125,193,801,000.00	128,562,401,046.00	93,858,027,305.66	-
	Local	172,346,566,270.67	179,453,282,678.70	117,242,785,870.48	78,292,397.36		168,471,326,322.98	112,975,805,287.50	223,143,403.93

Econimic code	Particulars	Current Year				Previous Year			
		Budget Estimate		Actual Expense		Budget Estimate		Actual Expense	
		Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments
31160	**Improvement Of Constructed Infra-structure**	3,574,635,907.94	3,850,498,220.94	2,987,868,283.26	-	2,216,218,000.00	3,545,666,583.08	2,457,445,508.81	11,245,743.00
	Federal	1,203,356,000.00	1,294,840,784.00	1,048,428,449.10	-	907,500,000.00	1,045,161,112.00	893,554,177.98	-
	Province	1,002,567,000.00	1,082,727,000.00	870,225,965.60		1,308,718,000.00	1,280,164,000.00	677,613,037.12	-
	Local	1,368,712,907.94	1,472,930,436.94	1,069,213,868.56			1,220,341,471.08	886,278,293.71	11,245,743.00
31170	**Capital Improvement Expenditure**	8,810,705,254.85	8,765,111,993.68	6,529,539,796.95	354,092.00	9,108,417,000.00	12,451,204,315.78	9,212,807,057.36	-
	Federal	2,650,856,000.00	2,891,682,234.00	2,445,248,667.61	-	3,327,200,000.00	3,457,190,514.00	2,641,054,154.46	-
	Province	3,354,673,000.00	2,968,859,050.00	2,121,187,162.56	-	5,781,217,000.00	5,989,068,696.00	4,486,406,368.00	-
	Local	2,805,176,254.85	2,904,570,709.68	1,963,103,966.78	354,092.00		3,004,945,105.78	2,085,346,534.90	-
31200	**Inventories**	**28,304,267.00**	**29,803,267.00**	**21,266,004.67**	**-**	**-**	**35,035,002.66**	**23,476,123.72**	**-**
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
	Local	28,304,267.00	29,803,267.00	21,266,004.67		-	35,035,002.66	23,476,123.72	-
31300	**Valuables**	**8,875,000.00**	**11,305,000.00**	**6,434,716.00**	**-**	**-**	**9,210,000.00**	**7,889,375.00**	**-**
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
	Local	8,875,000.00	11,305,000.00	6,434,716.00	-	-	9,210,000.00	7,889,375.00	-
31400	**Natural Assets Expenditure**	**15,962,986,010.00**	**15,092,719,446.00**	**2,773,887,691.18**	**3,443,425.04**	**12,583,350,000.00**	**10,911,376,785.98**	**3,561,766,349.19**	**5,705,985.29**
31410	**Land Acquisition**	15,813,527,010.00	14,967,386,680.00	2,764,960,671.62	-	12,560,250,000.00	10,880,656,043.98	3,556,035,311.19	-
	Federal	15,061,318,000.00	14,207,794,313.00	2,614,809,227.36	-	12,338,200,000.00	10,218,076,000.00	3,333,494,263.31	-
	Province	80,995,000.00	176,350,000.00	15,832,322.00		222,050,000.00	176,350,000.00	63,460,943.15	-
	Local	671,214,010.00	583,242,367.00	134,319,122.26	-		486,230,043.98	159,080,104.73	-
31440	**Intangible Assets Acquisition**	149,459,000.00	125,332,766.00	8,927,019.56	3,443,425.04	23,100,000.00	30,720,742.00	5,731,038.00	5,705,985.29
	Federal	135,534,000.00	117,157,766.00	1,476,910.00	3,443,425.04	23,100,000.00	23,100,000.00		5,705,985.29
	Province	-	-		-	-	-		-
	Local	13,925,000.00	8,175,000.00	7,450,109.56	-		7,620,742.00	5,731,038.00	-
31500	**Capital Contigencies**	**12,614,441,163.77**	**13,791,843,527.68**	**1,169,785.00**	**-**	**16,454,200,000.00**	**17,597,194,783.16**	**3,585,413.74**	**-**

Econimic code	Particulars	Current Year				Previous Year			
		Budget Estimate		Actual Expense		Budget Estimate		Actual Expense	
		Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments
31510	Capital Contigencies	12,614,441,163.77	13,791,843,527.68	1,169,785.00	-	16,454,200,000.00	17,597,194,783.16	3,585,413.74	-
	Federal	6,198,626,067.00	9,837,600,901.00	-	-	7,691,600,000.00	10,749,885,719.00	-	-
	Province	5,206,676,000.00	3,738,208,864.00	-	-	8,762,600,000.00	6,376,190,017.00		-
	Local	1,209,139,096.77	216,033,762.68	1,169,785.00			471,119,047.16	3,585,413.74	
	Total	**738,446,914,762.58**	**754,404,907,986.14**	**480,367,132,878.49**	**16,253,571,671.75**	**463,552,451,000.00**	**687,838,737,295.69**	**434,422,674,245.71**	**13,444,212,819.59**
	Federal	**352,354,000,000.00**	**358,070,260,463.00**	**207,805,008,024.24**	**16,173,541,523.39**	**302,074,400,000.00**	**309,261,176,506.00**	**178,824,306,080.87**	**13,203,057,099.66**
	Province	**162,649,398,000.00**	**165,304,643,451.00**	**120,988,807,209.84**	**-**	**161,478,051,000.00**	**162,597,509,000.00**	**112,083,209,096.15**	**-**
	Local	**223,443,516,762.58**	**231,030,004,072.14**	**151,573,317,644.41**	**80,030,148.36**	**-**	**215,980,051,789.69**	**143,515,159,068.69**	**241,155,719.93**

3.2.2: Extra-Budgetary Entity

Capital expenditures include costs associated with acquiring, producing, installing, and developing assets with a lifespan of more than one year, along with expenses for structural improvements. This category also encompasses advance payments for asset purchases and payments for construction or assets under construction that have not yet been transferred. Details of capital expenditures in extra budgetary entities are as follows. Further information is included in schedule 10.8, attached herewith.

Econimic code	Particulars	Current Year				Previous Year			
		Budget Estimate		Actual Expense		Budget Estimate		Actual Expense	
		Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments
31100	**Acquisition of Fixed Assets**	**-**	**-**	**14,604,167,669.91**	**12,614,735.36**	**-**	**-**	**18,053,983,440.89**	**455,631,191.20**
31110	**Buildings and Structures**	-	-	2,236,029,615.01	1,692,809.45	-	-	1,168,407,220.34	**-**
	Federal	-	-	2,088,292,188.26	1,692,809.45	-	-	1,168,407,220.34	
	Province			147,737,426.75	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
31120	**Transport and Machinery Equipments**	-	-	2,399,930,463.65	9,684,128.41	-	-	2,144,332,049.93	**-**
	Federal	-	-	2,304,424,082.42	9,684,128.41	-	-	2,144,332,049.93	**-**
	Province			95,506,381.23	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
31130	**Other Capital Expenditure**	-	-	455,596,273.35	676,917.50	-	-	1,015,066,259.27	69,384,129.34
	Federal	-	-	446,582,646.39	676,917.50	-	-	1,001,564,096.27	69,384,129.34
	Province			9,013,626.96	-	-	-	13,502,163.00	**-**
	Local	-	-	-	-	-	-	-	-
31140	**Security Equipments**	-	-	485,601,876.00	-	-	-	19,395,106.00	**-**
	Federal	-	-	485,601,876.00	0.00	-	-	19,395,106.00	**-**
	Province	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
31150	**Public Constructions/Utilities**	-	-	7,753,486,086.09	186,900.00	-	-	13,599,291,285.38	386,247,061.86
	Federal	-	-	7,677,574,254.09	186,900.00	-	-	13,599,291,285.38	386,247,061.86
	Province			75,911,832.00	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
31160	**Improvement Of Constructed Infrastructure**	-	-	256,802,766.06	186,960.00	-	-	41,349,514.86	**-**
	Federal	-	-	248,279,646.07	186,960.00	-	-	41,349,514.86	**-**
	Province			8,523,119.99	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
31170	**Capital Improvement Expenditure**	**-**	**-**	**1,016,720,589.75**	**187,020.00**	**-**	**-**	**66,142,005.11**	**-**

Econimic code	Particulars	Current Year				Previous Year			
		Budget Estimate		Actual Expense		Budget Estimate		Actual Expense	
		Initial Budget	Final Budget	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments
	Federal	-	-	711,078,426.75	187,020.00	-	-	66,142,005.11	-
	Province			305,642,163.00	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
31200	**Inventories**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
31300	**Valuables**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
31400	**Natural Assets Expenditure**	**-**	**-**	**3,106,466,009.63**	**188,460.00**	**-**	**-**	**1,716,470.00**	**-**
31410	**Land Acquisition**	-	-	2,814,392,552.63	188,460.00	-	-	-	-
	Federal	-	-	2,814,392,552.63	188,460.00	-	-	-	-
	Province	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
31440	**Intangible Assets Acquisition**	-	-	292,073,457.00	-	-	-	1,716,470.00	**-**
	Federal	-	-	292,073,457.00	0.00	-	-	1,716,470.00	**-**
	Province	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
31500	**Capital Contigencies**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
31510	**Capital Contigencies**	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-
	Total	**-**	**-**	**17,710,633,679.54**	**12,803,195.36**	**-**	**-**	**18,055,699,910.89**	**455,631,191.20**
	Federal	**-**	**-**	**17,068,299,129.61**	**12,803,195.36**	**-**	**-**	**18,042,197,747.89**	**455,631,191.20**
	Province	**-**	**-**	**642,334,549.93**	**-**	**-**	**-**	**13,502,163.00**	**-**
	Local	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Note 3.3: The Expenditures Chargeable on Federal Consolidated Fund (Non-votable)

According to Articles 118 of the Constitution of Nepal, expenditures charged on the federal consolidated fund do not require approval from the Federal Parliament and artilce 206 ensures the approval from provincial parliament is no requred for the expenditures charged on the provincial consilidated fund. As per these constitutional provisions, since the limits and procedures for expenditures are specified in related acts, no additional approval from the respective parliaments is necessary. The expenses charged to the consolidated funds are detailed as follows. For a breakdown by expenditure head, please refer to Schedule 2.1 attached herewith.

Particulars	Current Year		Previous Year	
	Cash	Direct Payments		
Recurrent Expenditure	**70,813,543,185.12**	**-**	**82,425,753,533.25**	**-**
Federal	70,691,449,511.05	-	82,352,050,568.95	-
Province	122,093,674.07	-	73,702,964.30	-
Capital Expenditure	-	-	-	-
Federal	-	-	-	-
Province	-	-	-	-
Financing	**291,198,459,292.85**	**-**	**223,279,542,825.06**	**-**
Federal	291,198,459,292.85		223,279,542,825.06	-
Province	-	-	-	-
Total	**362,012,002,477.97**	**-**	**305,705,296,358.31**	**-**
Federal	**361,889,908,803.90**	**-**	**305,631,593,394.01**	**-**
Province	**122,093,674.07**	**-**	**73,702,964.30**	**-**

Note 3.4: Expenditure Under Appropriation Act (Votable)

Expenditures not charged on the Consolidated Fund require submission of income and expenditure estimates to the joint sitting of the federal parliament, as per Article 119(1) of the Constitution. Similarly, for provinces, these estimates are submitted to the provincial parliament under Article 119(2), and for local levels, to the local assembly as per Article 207(1) of the Constitution. The expenditures under Appropriation Acts are detailed as follows. For a breakdown by expenditure head, please refer to Schedule 2.2 attached herewith.

Particulars	Current Year		Previous Year	
	Cash	Direct Payments	Cash	Direct Payments
Recurrent Expenditure	**1,243,579,941,580.74**	**5,374,994,410.16**	**1,192,679,667,537.74**	**5,731,800,654.31**
Federal	880,811,705,681.48	5,085,336,964.13	841,352,689,312.12	5,421,702,708.28
Province	77,580,703,726.99	114,943,870.69	71,834,922,896.87	118,425,082.88
Local	285,187,532,172.27	174,713,575.34	279,492,055,328.75	191,672,863.15
Capital Expenditure	**480,363,685,898.45**	**16,253,571,671.75**	**434,422,674,245.71**	**13,444,212,819.59**
Federal	207,805,008,024.24	16,173,541,523.39	178,824,306,080.87	13,203,057,099.66
Province	120,985,360,229.80		112,083,209,096.15	-
Local	151,573,317,644.41	80,030,148.36	143,515,159,068.69	241,155,719.93
Financing	**11,465,053,401.17**	**30,397,875,806.86**	**20,753,915,805.01**	**28,564,553,790.46**
Federal	11,082,546,439.92	30,397,875,806.86	20,403,686,400.00	28,564,553,790.46
Province		-		-
Local	382,506,961.25		350,229,405.01	-
Total	**1,735,408,680,880.36**	**52,026,441,888.77**	**1,647,856,257,588.46**	**47,740,567,264.36**
Federal	**1,099,699,260,145.64**	**51,656,754,294.38**	**1,040,580,681,792.99**	**47,189,313,598.40**
Province	**198,566,063,956.79**	**114,943,870.69**	**183,918,131,993.02**	**118,425,082.88**
Local	**437,143,356,777.93**	**254,743,723.70**	**423,357,443,802.45**	**432,828,583.08**

Note 3.5: Expenditure by Mode of Payments (Budgetary entities)

The statement of current, capital, and financing expenditures, categorized by the mode of payments of the Federal Units, is as follows: The details have been presented in schedule 2.4

Mode of Payments	Current Year			Previous Year		
	Recurrent	Capital	Financing	Recurrent	Capital	Financing
GON- Domestic	**958,954,560,351.17**	**131,464,780,913.93**	**299,808,858,599.55**	**922,657,195,858.46**	**134,507,290,989.48**	**229,530,406,053.31**
Federal	787,176,713,123.73	18,291,758,876.73	299,480,246,776.77	809,243,119,501.12	20,548,566,742.77	229,228,734,733.06
Province	65,342,005,301.31	65,873,372,357.15		12,531,349,693.70	59,787,575,392.50	-
Local	106,435,841,926.13	47,299,649,680.05	328,611,822.78	100,882,726,663.64	54,171,148,854.21	301,671,320.25
Domestic Loan / Grant	**143,584,186,654.85**	**197,448,376,387.67**	**590,000,000.00**	**147,165,354,810.84**	**160,261,137,776.63**	**11,894,049,400.00**
Federal	131,394,995,685.81	121,935,393,262.67	590,000,000.00	86,986,196,719.56	93,153,993,028.47	11,894,049,400.00
Province	11,832,614,754.19	54,291,763,748.61	-	59,370,225,131.47	52,295,633,703.65	-
Local	356,576,214.85	21,221,219,376.39		808,932,959.81	14,811,511,044.51	-
Reimbursable Grant	**10,815,735,362.79**	**4,074,150,675.40**	**-**	**10,782,649,842.28**	**3,682,175,013.78**	**-**
Federal	7,097,022,120.17	3,584,421,561.64	-	6,988,157,771.94	3,430,031,221.43	-
Province	254,482,611.93	46,788,192.38	-	2,916,036.00	-	-
Local	3,464,230,630.69	442,940,921.38		3,791,576,034.34	252,143,792.35	-
Reimbursable Loan	**26,616,973,607.75**	**30,872,115,874.08**	**1,386,448,956.00**	**27,515,521,500.68**	**25,581,956,317.89**	**2,170,445,092.00**
Federal	19,284,793,856.21	23,603,373,182.39	1,386,448,956.00	18,328,675,334.16	21,839,333,750.77	2,170,445,092.00
Province	16,544,529.58	725,454,322.70	-	4,135,000.00	-	-
Local	7,315,635,221.96	6,543,288,368.99		9,182,711,166.52	3,742,622,567.12	-
Grant in Cash	**170,412,088,326.26**	**76,832,418,814.58**	**53,895,138.47**	**166,907,240,871.99**	**71,100,300,918.29**	**48,558,084.76**
Federal	2,543,136,923.61	769,003,576.98	-	2,084,439,237.55	685,465,387.79	-
Province	253,703,224.01	51,428,589.00	-		-	-
Local	167,615,248,178.64	76,011,986,648.60	53,895,138.47	164,822,801,634.44	70,414,835,530.50	48,558,084.76
Loan In Cash	**4,006,493,483.00**	**39,669,586,350.83**	**824,310,000.00**	**77,458,186.74**	**39,289,813,229.64**	**390,000,000.00**
Federal	4,006,493,483.00	39,621,057,563.83	824,310,000.00	74,151,316.74	39,166,915,949.64	390,000,000.00
Province		-	-		-	-
Local		48,528,787.00		3,306,870.00	122,897,280.00	-
Direct Payments Grant	**3,434,672,868.57**	**2,263,911,335.41**	**5,914,600,908.45**	**3,482,246,150.93**	**2,070,385,143.34**	**2,721,796,244.87**
Federal	3,145,567,145.09	2,183,881,187.05	5,914,600,908.45	3,172,148,204.90	1,829,229,423.41	2,721,796,244.87

Mode of Payments	Current Year			Previous Year		
	Recurrent	Capital	Financing	Recurrent	Capital	Financing
Province	114,943,870.69	-	-	118,425,082.88	-	-
Local	174,161,852.79	80,030,148.36		191,672,863.15	241,155,719.93	-
Direct Payments Loan	**-**	**13,989,660,336.34**	**24,483,274,898.41**	**14,832,095.62**	**11,231,026,168.25**	**25,842,757,545.59**
Federal	-	13,989,660,336.34	24,483,274,898.41	14,832,095.62	11,231,026,168.25	25,842,757,545.59
Province		-	-		-	-
Local		-	-		-	-
Grant in Kinds	**1,946,025,403.59**	**-**	**-**	**2,234,722,407.76**	**142,801,508.00**	**-**
Federal	1,939,769,819.04	-	-	2,234,722,407.76	142,801,508.00	
Province	-	-	-	-	-	-
Local	6,255,584.55	-	-		-	-
Total	**1,319,770,736,057.98**	**496,615,000,688.24**	**333,061,388,500.88**	**1,280,837,221,725.30**	**447,866,887,065.30**	**272,598,012,420.53**
Federal	**956,588,492,156.66**	**223,978,549,547.63**	**332,678,881,539.63**	**929,126,442,589.35**	**192,027,363,180.53**	**272,247,783,015.52**
Province	**77,814,294,291.71**	**120,988,807,209.84**	**-**	**72,027,050,944.05**	**112,083,209,096.15**	**-**
Local	**285,367,949,609.61**	**151,647,643,930.77**	**382,506,961.25**	**279,683,728,191.90**	**143,756,314,788.62**	**350,229,405.01**

Note 3.6: Fiscal Transfers (Budgetary Entity)

The statement of fiscal transfers from the Government of Nepal to the provincial governments and local levels are as follows. Detailed information on fiscal transfers at the provincial and local levels is provided in the schedule No. 3.1, 3.2, 3.3, 3.4 and 3.5 and are attached herewith.

Economic Code	Particulars	Current Year				Previous Year			
		Budget		Actual Transfer		Budget		Actual Transfer	
		Initial Budget	Final Budget	Transfer in Cash	Transfer by Direct Payments	Initial Budget	Final Budget	Transfer in Cash	Transfer by Direct Payments
Federal to Province Governments		**96,450,950,210.00**	**96,450,950,210.00**	**76,756,192,149.97**	**-**	**105,066,800,000.00**	**105,193,043,000.00**	**76,019,923,790.91**	**-**
26331	Equalization Grants	60,000,000,000.00	60,000,000,000.00	55,056,000,000.00	-	58,667,500,000.00	58,667,500,000.00	43,478,481,920.00	-
26332	Conditional Grants	13,932,800,000.00	13,932,800,000.00	9,194,073,560.10	-	13,852,800,000.00	14,017,243,000.00	8,398,871,398.51	-
26333	Special Grants	1,055,200,000.00	1,055,200,000.00	739,457,653.26	-	1,065,000,000.00	1,065,000,000.00	816,759,646.77	-
26334	Complementary Grant	6,200,000,000.00	6,200,000,000.00	3,546,411,637.01	-	6,221,600,000.00	6,221,600,000.00	5,474,141,119.98	-
26336	Conditional Grants-Capital	11,918,150,210.00	11,918,150,210.00	6,369,164,687.24	-	21,867,000,000.00	21,828,800,000.00	15,139,128,883.16	-
26337	Special Grants-Capital	3,344,800,000.00	3,344,800,000.00	1,851,084,612.36	-	3,392,900,000.00	3,392,900,000.00	2,712,540,822.49	-
26338	Complementary Grant-Capital	-	-	-	-	-	-	-	-
26339	Other Grants	-	-	-	-	-	-	-	-
Local Level		**341,754,933,000.00**	**343,585,468,997.00**	**296,809,773,514.20**	**413,826,976.84**	**321,196,906,000.00**	**322,264,894,116.00**	**284,606,050,367.13**	**-**
26331	**Equalization Grants**	95,613,304,000.00	95,613,304,000.00	88,345,828,794.03	-	94,962,339,000.00	94,962,339,000.00	88,273,890,306.29	-
	Federal	88,000,000,000.00	88,000,000,000.00	80,741,282,081.03	-	87,352,900,000.00	87,352,900,000.00	81,225,874,227.74	-
	Province	7,613,304,000.00	7,613,304,000.00	7,604,546,713.00	-	7,609,439,000.00	7,609,439,000.00	7,048,016,078.55	-
26332	**Conditional Grants**	180,226,249,000.00	181,200,395,997.00	161,053,951,149.10	333,890,411.48	179,339,983,000.00	181,350,216,116.00	163,428,904,009.81	-
	Federal	177,448,893,000.00	178,228,893,000.00	158,611,451,629.11	333,890,411.48	174,458,900,000.00	176,314,991,397.00	159,226,498,865.99	-
	Province	2,777,356,000.00	2,971,502,997.00	2,442,499,519.99		4,881,083,000.00	5,035,224,719.00	4,202,405,143.82	-
26333	**Special Grants**	2,608,500,000.00	2,608,500,000.00	1,812,984,388.32	-	3,508,200,000.00	3,330,200,000.00	2,375,340,755.17	-
	Federal	1,159,000,000.00	1,159,000,000.00	844,291,370.48	-	1,273,900,000.00	1,273,900,000.00	999,364,622.30	-
	Province	1,449,500,000.00	1,449,500,000.00	968,693,017.84		2,234,300,000.00	2,056,300,000.00	1,375,976,132.87	-
26334	**Complementary Grant**	14,371,995,000.00	14,371,995,000.00	9,069,900,054.92	-	14,384,011,000.00	14,384,011,000.00	9,546,393,887.51	-
	Federal	7,000,000,000.00	7,000,000,000.00	4,482,559,351.61	-	7,045,700,000.00	7,045,700,000.00	4,853,965,746.39	-
	Province	7,371,995,000.00	7,371,995,000.00	4,587,340,703.31	-	7,338,311,000.00	7,338,311,000.00	4,692,428,141.12	-
26336	**Conditional Grants-Capital**	40,685,585,000.00	41,538,921,000.00	30,753,610,761.28	79,936,565.36	21,370,373,000.00	20,606,128,000.00	15,822,102,018.03	-

Economic Code	Particulars	Current Year				Previous Year			
		Budget		Actual Transfer		Budget		Actual Transfer	
		Initial Budget	Final Budget	Transfer in Cash	Transfer by Direct Payments	Initial Budget	Final Budget	Transfer in Cash	Transfer by Direct Payments
	Federal	31,471,181,000.00	31,590,081,000.00	22,367,395,676.59	79,936,565.36	17,435,800,000.00	16,224,755,000.00	12,074,158,552.22	-
	Province	9,214,404,000.00	9,948,840,000.00	8,386,215,084.69		3,934,573,000.00	4,381,373,000.00	3,747,943,465.81	-
26337	**Special Grants-Capital**	8,249,300,000.00	8,252,353,000.00	5,773,498,366.55	-	7,632,000,000.00	7,632,000,000.00	5,159,419,390.32	-
	Federal	7,341,000,000.00	7,341,000,000.00	5,146,718,746.71	-	7,453,000,000.00	7,453,000,000.00	5,016,427,696.90	-
	Province	908,300,000.00	911,353,000.00	626,779,619.84		179,000,000.00	179,000,000.00	142,991,693.42	-
26338	**Complementary Grant -Capital**	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
26339	**Other Grants**	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-
Total		**438,205,883,210.00**	**440,036,419,207.00**	**373,565,965,664.17**	**413,826,976.84**	**426,263,706,000.00**	**427,457,937,116.00**	**360,625,974,158.04**	**-**
Federal		**408,871,024,210.00**	**409,769,924,210.00**	**348,949,891,005.50**	**413,826,976.84**	**400,087,000,000.00**	**400,858,289,397.00**	**339,416,213,502.45**	**-**
Province		**29,334,859,000.00**	**30,266,494,997.00**	**24,616,074,658.67**	**-**	**26,176,706,000.00**	**26,599,647,719.00**	**21,209,760,655.59**	**-**

Note 4: Financing

Note 4.1: Loan Investments and Share Investments

Investments made by the federal units of Nepal in shares and loans are recorded as financing expenses. Detailed information on these investments is provided in Schedules 6.4 and 10.9, which are attached herewith.

Econimic Code	Particulars	Current Year						Previous Year					
		Budgetary Entities Budget		Budgetary Entities Actual		Extra Budgetary Entities Actual		Budgetary Entities Budget		Budgetaryt Entities Actual		Extra Budgetary Entities Actual	
		Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments
32141-43	**Inter Loan Investments**	**56,658,650,000.00**	**57,223,650,000.00**	**7,524,636,956.00**	**28,516,150,742.03**	**626,124,467.00**	**-**	**67,596,300,000.00**	**71,978,199,000.00**	**14,890,054,000.00**	**26,967,813,975.59**	**-**	**-**
32141	**Inter Government Loan Investments**	120,000,000.00	120,000,000.00	70,000,000.00	-	-	-	-	-	50,000,000.00	-	-	-
	Federal	-	-	-	-	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-	-
	Local	120,000,000.00	120,000,000.00	70,000,000.00	-			-	-	50,000,000.00	-		
32142	**Loan Investments in Public Institutions**	56,488,650,000.00	57,078,650,000.00	7,443,636,956.00	28,516,150,742.03	-	-	67,596,300,000.00	71,978,199,000.00	14,790,054,000.00	26,967,813,975.59	-	-
	Federal	56,486,400,000.00	57,076,400,000.00	7,443,636,956.00	28,516,150,742.03			67,596,300,000.00	71,978,199,000.00	14,790,054,000.00	26,967,813,975.59	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-	-
	Local	2,250,000.00	2,250,000.00	-	-	-	-	-	-	-	-	-	-
32143	**Loan Investments in Other Institutions**	50,000,000.00	25,000,000.00	11,000,000.00	-	626,124,467.00	-	-	-	50,000,000.00	-	-	-
	Federal	-	-	-	-	626,124,467.00	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-	-
	Local	50,000,000.00	25,000,000.00	11,000,000.00	-	-	-	-	-	50,000,000.00	-	-	-
32241	**Foreign Loan Investments**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Federal	-	-	-	-	-	-	-	-	-	-	-	-
32151-52	**Internal Share Investments**	**11,048,500,000.00**	**10,778,650,000.00**	**3,142,695,881.00**	**1,881,725,064.83**	**-**	**-**	**14,332,400,000.00**	**10,543,773,000.00**	**5,423,474,594.00**	**1,596,739,814.87**	**-**	**-**
32151	**Share Investments In Corporations**	10,741,950,000.00	10,729,900,000.00	3,106,695,881.00	1,881,725,064.83	-	-	14,332,400,000.00	10,543,773,000.00	5,405,073,000.00	1,596,739,814.87	-	-
	Federal	10,721,400,000.00	10,721,400,000.00	3,099,195,881.00	1,881,725,064.83			14,332,400,000.00	10,543,773,000.00	5,397,573,000.00	1,596,739,814.87	-	-
	Province	5,000,000.00	-	-	-	-	-	-	-	-	-	-	-
	Local	15,550,000.00	8,500,000.00	7,500,000.00	-	-	-	-	-	7,500,000.00	-	-	-

Econimic Code	Particulars	Current Year						Previous Year					
		Budgetary Entities Budget		Budgetary Entities Actual		Extra Budgetary Entities Actual		Budgetary Entities Budget		Budgetaryt Entities Actual		Extra Budgetary Entities Actual	
		Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments
32152	Share Investments In Other Institutions	306,550,000.00	48,750,000.00	36,000,000.00	-	-	-	-	-	18,401,594.00	-	-	-
	Federal	-	-	-	-	-	-	-	-	-	-	-	-
	Province	270,000,000.00	-	-	-	-	-	-	-	-	-	-	-
	Local	36,550,000.00	48,750,000.00	36,000,000.00	-	-	-	-	-	18,401,594.00	-	-	-
32251	Foreign Share Investments	350,100,000.00	544,300,000.00	539,713,602.92	-	-	-	350,000,000.00	350,000,000.00	216,059,400.00	-	7,048,000.00	-
	Federal	350,100,000.00	544,300,000.00	539,713,602.92	-	-	-	350,000,000.00	350,000,000.00	216,059,400.00	-	7,048,000.00	-
	Total	68,057,250,000.00	68,546,600,000.00	11,207,046,439.92	30,397,875,806.86	626,124,467.00	-	82,278,700,000.00	82,871,972,000.00	20,529,587,994.00	28,564,553,790.46	7,048,000.00	-
	Federal	67,557,900,000.00	68,342,100,000.00	11,082,546,439.92	30,397,875,806.86	626,124,467.00	-	82,278,700,000.00	82,871,972,000.00	20,403,686,400.00	28,564,553,790.46	7,048,000.00	-
	Province	275,000,000.00	-	-	-	-	-	-	-	-	-	-	-
	Local	224,350,000.00	204,500,000.00	124,500,000.00	-	-	-	-	-	125,901,594.00	-	-	-

Note 4.2: Principal Repayments

The statement of principal repayments of domestic and external loans by the Government of Nepal, as well as the principal repayments of domestic debt by provincial governments and local levels, is presented below. Detailed information on principal repayments is provided in Schedules 6.5 and 10.10, which are attached herewith.

Econimic Code	Particulars	Current Year						Previous Year					
		Budgetary Entities Budget		Budgetary Entities Actual		Extra Budgetary Entities Actual		Budgetary Entities Budget		Budgetary Entities Actual		Extra Budgetary Entities Actual	
		Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments	Initial Budget	Final Budget	Cash	Direct Payments	Cash	Direct Payments
33145 -48	**Principal Repayments of Domestic Loan**	**246,807,435,949.50**	**246,047,610,475.00**	**244,170,606,961.25**	**-**	**316,606,000.00**	**-**	**182,557,400,000.00**	**182,855,413,743.74**	**182,781,727,811.01**	**-**	**-**	**-**
33145	**Principal Repayments of Bonds**	245,780,000,000.00	245,780,000,000.00	243,922,600,000.00	-	-	-	182,557,400,000.00	182,662,022,000.00	182,605,286,084.77	-	-	-
	Federal	245,780,000,000.00	245,780,000,000.00	243,912,600,000.00	-	-	-	182,557,400,000.00	182,557,400,000.00	182,557,400,000.00	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-		10,000,000.00	-	-	-	-	104,622,000.00	47,886,084.77	-	-	-
33146	**Principal Repayments of Inter Governments Loan**	-	-	12,883,739.02	-	-	-	-	-	-	-	-	-
	Federal	-	-	-	-	-	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	12,883,739.02	-	-	-	-	-	-	-	-	-
33147	**Principal Repayments of Loans From Other Institutions**	243,100,000.00	267,610,475.00	235,123,222.23	-	316,606,000.00	-	-	182,841,743.74	167,495,323.17	-	-	-
	Federal	-	-	-	-	316,606,000.00	-	-	-	-	-	-	-
	Province	-	-	-	-	-	-	-	-	-	-	-	-
	Local	243,100,000.00	267,610,475.00	235,123,222.23	-	-	-	-	182,841,743.74	167,495,323.17	-	-	-
33148	**Repayments of Overdraft**	784,335,949.50	-	-	-	-	-	-	10,550,000.00	8,946,403.07	-	-	-
	Federal	-	-	-	-	-	-	-	-	-	-	-	-
	Province	784,335,949.50	-	-	-	-	-	-	-	-	-	-	-
	Local	-			-	-	-	-	10,550,000.00	8,946,403.07	-	-	-
33242	**Repayments of Foreign Loan**	**53,946,600,000.00**	**62,356,600,000.00**	**47,285,859,292.85**	**-**	**-**	**-**	**42,617,500,000.00**	**44,064,300,000.00**	**40,722,142,825.06**	**-**	**-**	**-**
	Federal	53,946,600,000.00	62,356,600,000.00	47,285,859,292.85	-	-	-	42,617,500,000.00	44,064,300,000.00	40,722,142,825.06	-	-	-
	Total	**300,754,035,949.50**	**308,404,210,475.00**	**291,456,466,254.10**	**-**	**316,606,000.00**	**-**	**225,174,900,000.00**	**226,919,713,743.74**	**223,503,870,636.07**	**-**	**-**	**-**
	Federal	**299,726,600,000.00**	**308,136,600,000.00**	**291,198,459,292.85**	**-**	**316,606,000.00**	**-**	**225,174,900,000.00**	**226,621,700,000.00**	**223,279,542,825.06**	**-**	**-**	**-**
	Province	**784,335,949.50**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Local	**243,100,000.00**	**267,610,475.00**	**258,006,961.25**	**-**	**-**	**-**	**-**	**298,013,743.74**	**224,327,811.01**	**-**	**-**	**-**

Note 5: Statement of Receipts, Payments and Balances of Other Funds

5.1. Budgetary Entities

The status of receipts and payments from deposits and other funds established pursuant to laws is outlined below. Various accounts have been managed to operate these funds in accordance with the Government Transaction Directive issued by the Nepal Rastra Bank. Detailed information on the receipts and payments from these funds is provided in Schedules 7.1 to 7.11 for the federal government and local levels, and in Schedules 4.1.2 and 4.1.3 for the provincial governments, which are attached herewith.

S.N.	Funds Name	Current Year				Previous Year			
		Opening Balance	Receipts	Payments	Balance	Opening Balance	Receipts	Payments	Balance
	Federal	**103,104,167,052.70**	**1,050,157,005,896.83**	**1,045,293,626,172.54**	**109,905,038,498.76**	**107,397,721,910.13**	**917,106,209,888.42**	**921,758,411,683.32**	**102,745,520,115.23**
KA-2.3	Deposits	57,518,081,179.14	31,159,242,659.93	25,795,881,694.22	62,881,442,144.85	51,269,689,833.27	29,083,838,566.90	22,835,447,221.03	57,518,081,179.14
KA-2.6	Miscelleneous fund	23,555,108,231.02	53,674,428,674.44	54,174,042,744.48	23,055,494,160.98	28,367,483,072.39	47,700,124,369.78	52,512,499,211.15	23,555,108,231.02
KA-2.7	Operational funds and other funds of government entities	2,942,163,958.35	22,749,423,088.88	22,349,354,131.00	3,342,232,916.23	2,351,945,192.22	19,320,436,118.16	18,924,705,225.77	2,747,676,084.61
Ka-2.8	V.A.T. fund account	23,829,664.30	5,726,657,137.00	5,750,486,801.00	0.30	0.30	3,560,985,591.00	3,537,155,927.00	23,829,664.30
KA-2.9	Custom fund account	1,179,338,326.51	288,833,951,803.90	288,778,685,247.01	1,234,604,883.40	643,861,448.12	249,924,409,173.74	249,388,932,295.35	1,179,338,326.51
KA-2.10	Other account-corporation committee, council,board	1,372,578,932.23	28,970,741,034.65	28,115,548,968.86	2,227,770,998.02	3,824,110,885.54	26,793,293,249.79	29,244,825,203.10	1,372,578,932.23
KA-3.1	Emergency fund accounts				1,937,491,721.77				
KA-4.1-3	Divisible fund account	2,500,000.00	-	-	2,500,000.00	2,500,000.00	-	-	2,500,000.00
KA-5.1	Prime minister relief fund account	12,992,578,592.77	614,540,701,498.64	618,880,435,110.06	8,652,844,981.35	15,631,479,674.20	537,252,006,984.03	539,890,908,065.46	12,992,578,592.77
KA-5.1.1	Corona virus infection prevention control and treatment fund account	1,643,487,803.95	435,194,487.39	-	2,078,682,291.34	3,101,219,105.50	378,109,635.02	2,000,000,000.00	1,479,328,740.52
KA-5.2	Natural disaster rescue and relief fund account	228,212,656.89	-	-	228,212,656.89	228,212,656.59	-	-	228,212,656.59
	Province	1,646,287,707.54	4,066,665,512.00	1,449,191,475.91	4,263,761,743.63	1,977,220,042.00	3,093,006,200.00	3,423,938,534.46	1,646,287,707.54
KHA-2.3	Deposits	**18,468,329,393.23**	**20,248,033,242.20**	**21,045,115,103.88**	**17,671,247,531.55**	**17,450,141,152.63**	**21,319,091,933.55**	**19,685,989,793.77**	**19,083,243,292.02**
KHA-2.6	Miscellaneous fund	12,926,050,146.26	6,127,462,217.99	4,910,562,284.68	14,142,950,079.57	11,881,909,493.38	5,636,462,815.81	4,558,778,504.61	12,959,593,804.58
KHA-2.7	Operational funds and other funds of government entities	4,555,229,877.86	7,786,416,320.11	7,757,696,877.79	4,583,949,320.18	4,395,076,599.62	6,861,543,123.25	6,605,493,248.47	4,651,126,474.40
KHA-3.1	Emergency fund accounts	29,557,094.90	169,796,914.73	178,688,128.28	20,665,881.35	-	46,051,787.06	-	46,051,787.06
KHA-4.1	Province divisible fund accounts	45,000,000.00	10,000,000.00	-	55,000,000.00	35,000,000.00	10,000,000.00	-	45,000,000.00

S.N.	Funds Name	Current Year				Previous Year			
		Opening Balance	Receipts	Payments	Balance	Opening Balance	Receipts	Payments	Balance
KHA-4.2	Local level divisible fund accounts	139,912,760.00	3,780,669,808.56	5,836,585,988.28	(1,916,003,419.72)	109,493,706.00	7,467,079,883.39	7,279,839,028.00	296,734,561.00
	Corona virus infection prevention control fund account	-	2,225,530,471.60	2,225,530,471.60	-	-	1,139,054,515.20	1,139,054,515.20	-
	Chief minister relief fund account	113,419,648.83	700,127.00	-	114,119,775.83	28,463,705.63	84,960,440.69	4,497.49	113,419,648.83
	Self employment development fund	197,648.00	-	-	197,648.00	197,648.00	-	-	197,648.00
	Local Level	658,962,217.38	147,457,382.21	136,051,353.25	670,368,246.34	1,000,000,000.00	73,939,368.15	102,820,000.00	971,119,368.15
GA-2.7	Miscelleneous fund	**18,171,970,921.44**	**18,982,425,670.51**	**16,378,189,614.51**	**20,776,206,977.44**	**15,596,151,151.65**	**17,686,674,264.66**	**15,123,221,435.91**	**18,159,603,980.40**
GA-3.1	Deposits	2,948,397,430.07	7,003,860,229.68	6,725,621,320.31	3,226,636,339.44	2,651,096,678.93	6,341,983,425.43	6,044,682,674.29	2,948,397,430.07
GA-5.1	Local level miscelleneous fund account	10,041,228,443.65	5,633,295,598.15	3,780,654,463.56	11,893,869,578.24	8,599,365,790.84	4,810,864,061.66	3,381,368,349.89	10,028,861,502.61
GA-7.1	Local level emergency fund accounts	3,015,729,705.43	3,010,934,112.53	2,328,348,416.55	3,698,315,401.41	2,663,273,983.27	2,610,711,824.08	2,258,256,101.92	3,015,729,705.43
GA-7.2	Local level disaster management fund account	162,559,723.62	124,236,669.41	144,569,240.69	142,227,152.34	155,520,319.21	161,556,057.59	154,516,653.18	162,559,723.62
	Grand Total	**2,004,055,618.67**	**3,210,099,060.74**	**3,398,996,173.40**	**1,815,158,506.01**	**1,526,894,379.40**	**3,761,558,895.90**	**3,284,397,656.63**	**2,004,055,618.67**
	5.2. Extra-Budgetary Entities	**139,744,467,367.37**	**1,089,387,464,809.54**	**1,082,716,930,890.93**	**148,352,493,007.75**	**140,444,014,214.41**	**956,111,976,086.63**	**956,567,622,913.00**	**139,988,367,387.65**
	The receipts and payments from funds maintained by extra-budgetary entities in the federal government are detailed below. Further information is provided in Schedule 10.11, attached herewith.								
	Funds Name	**Current Year**				**Previous Year**			
		Opening Balance	**Receipts**	**Payments**	**Balance**	**Opening Balance**	**Receipts**	**Payments**	**Balance**
	Various Funds	**79,125,526,523.55**	**136,457,862,838.52**	**130,776,073,543.15**	**84,807,315,818.92**	**44,738,378,206.69**	**82,899,389,041.33**	**63,301,176,747.08**	**64,336,590,500.94**
	Federal	78,226,855,242.81	132,235,775,476.23	126,811,895,995.07	83,650,734,723.97	44,738,378,206.69	82,899,389,041.33	63,301,176,747.08	64,336,590,500.94
	Province	898,671,280.74	4,222,087,362.29	3,964,177,548.08	1,156,581,094.95				-
	Local	-	-	-	-	-	-	-	-
	Total	**79,125,526,523.55**	**136,457,862,838.52**	**130,776,073,543.15**	**84,807,315,818.92**	**44,738,378,206.69**	**82,899,389,041.33**	**63,301,176,747.08**	**64,336,590,500.94**

Note 6: Cash and Bank Balance

Various groups of accounts are maintained at banks for the management of receipts and payments of federal units, in accordance with the Government Transactions Directives approved by the Nepal Rastra Bank. The opening balance, transactions during this fiscal year, and closing balance are as follows:

Note 6.1: Cash and Bank Balance

6.1.1: Budgetary Entities

S.N.	Funds Name	Current Year									Previous Year								
		Federal			Province			Local			Federal			Province			Local		
		Previous Year Balance	Change in Cash Position	Balance Amount	Previous Year Balance	Change in Cash Position	Balance Amount	Previous Year Balance	Change in Cash Position	Balance Amount	Previous Year Balance	Change in Cash Position	Balance Amount	Previous Year Balance	Change in Cash Position	Balance Amount	Previous Year Balance	Change in Cash Position	Balance Amount
1	Treasury fund account	(228,357,656,859.08)	27,996,022,762.00	**(200,361,634,097.08)**	50,909,863,909.34	(14,263,071,276.22)	36,646,792,633.12	60,508,055,830.14	(5,783,882,860.37)	54,724,172,969.77	(181,267,386,492.68)	(47,090,270,366.40)	(228,357,656,859.08)	50,909,863,909.34	3,523,816,625.19	50,909,863,909.34	78,644,400,439.82	(18,136,345,619.68)	60,508,054,820.14
		(228,357,656,858.93)	**27,896,195,961.85**	**(200,361,634,097.08)**	**50,909,863,909.34**	**(14,263,071,276.22)**	**36,646,792,633.12**	60,508,055,830.14	**(5,783,882,860.37)**	**54,724,172,969.77**	**(181,267,386,492.68)**	**(47,090,270,366.40)**	**(228,357,656,859.08)**	**50,909,863,909.34**	**3,523,816,625.19**	**50,909,863,909.34**	**78,644,400,439.82**	**(18,136,345,619.68)**	**60,508,054,820.14**
2	Special account (Loan)	9,650,873,368.29	254,883,569.98	9,905,756,938.27	-	-	-	-	-	-	13,034,752,360.10	(3,383,878,991.82)	9,650,873,368.29	-	-	-	-	-	-
3	Special account (Grant)	2,592,726,574.10	2,985,560,405.70	5,578,286,979.80	-	-	-	-	-		3,654,493,021.60	(1,061,766,447.50)	2,592,726,574.10	-	-	-	-	-	
4	Deposits	57,524,990,424.33	5,358,269,046.10	62,883,259,470.43	12,935,210,143.63	1,203,634,045.76	14,138,844,189.39	10,041,228,443.65	1,852,641,134.59	11,893,869,578.24	52,409,570,452.29	5,115,419,972.04	57,524,990,424.33	12,935,210,143.63	-	12,935,210,143.63	8,599,365,790.84	1,429,495,711.77	10,028,861,502.61
5	Miscelleneous account	23,514,481,426.83	(436,496,401.19)	23,077,985,025.64	4,555,271,577.15	32,168,207.73	4,587,439,784.88	2,948,397,430.07	278,238,909.37	3,226,636,339.44	29,409,214,964.55	(5,894,733,537.72)	23,514,481,426.83	4,555,271,577.15	-	4,555,271,577.15	2,651,096,678.93	297,300,751.14	2,948,397,430.07
6	Operational funds and other funds of government entities	3,954,644,647.58	656,727,147.47	4,611,371,795.05	46,051,787.06	(25,385,905.71)	20,665,881.35	3,015,729,705.43	682,585,695.98	3,698,315,401.41	2,221,662,561.37	1,732,982,086.21	3,954,644,647.58	46,051,787.06	-	46,051,787.06	2,663,273,983.27	352,455,722.16	3,015,729,705.43
7	VAT Fund account	23,829,664.30	(23,829,664.00)	0.30	-	-	-	-	-	-	0.30	23,829,664.00	23,829,664.30	-	-	-	-	-	-
8	Custom fund account	1,184,457,400.63	54,399,378.12	1,238,856,778.75	-	-	-	-	-	-	624,013,314.10	560,444,086.53	1,184,457,400.63	-	-	-	-	-	-
9	Other account- corporation committee, council board	1,375,843,668.23	942,689,354.02	2,318,533,022.25	-	-	-	-	-	-	3,842,938,983.12	(2,467,095,314.89)	1,375,843,668.23	-	-	-	-	-	-
10	Emergency fund accounts	-	1,937,491,721.77	1,937,491,721.77															
11	Divisible fund accounts	2,500,000.00	-	2,500,000.00	45,000,000.00	10,000,000.00	55,000,000.00	162,559,723.62	(20,332,571.28)	142,227,152.34	2,500,000.00	-	2,500,000.00	45,000,000.00	-	45,000,000.00	155,520,319.21	7,039,404.41	162,559,723.62
12	Prime minister relief fund account	12,992,578,592.77	6,132,500,672.69	19,125,079,265.46	563,700,324.40	(357,593,339.30)	206,106,985.10	765,362,300.88	(258,510,621.38)	506,851,679.50	15,631,479,674.20	(2,638,901,081.43)	12,992,578,592.77	563,700,324.40	-	563,700,324.40	706,720,782.15	58,642,517.85	765,363,300.88
13	Natural disaster rescue and relief fund account	2,919,977,560.73	(841,295,269.39)	2,078,682,291.34	-	-	-	-	-	-	2,981,615,356.77	(61,637,796.04)	2,919,977,560.73	-	-	-	-	-	-
15	Province disaster management fund account	1,648,137,707.95	2,615,624,036.09	4,263,761,744.04	-	-	-	-	-	-	1,977,220,042.00	(329,082,334.05)	1,648,137,707.95	-	-	-	-	-	-
16	Local level disaster management fund account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Corona virus infection prevention control fund account	-	-	-	-	-	-	2,004,055,618.67	(188,897,112.66)	1,815,158,506.01	-	-	-	-	-	-	1,526,894,379.40	477,161,239.27	2,004,055,618.67
18	Foreign aid receipt account	228,212,656.59	-	228,212,656.59	113,419,648.83	700,127.00	114,119,775.83	-	-	-	228,212,656.59	-	228,212,656.59	113,419,648.83	-	113,419,648.83	-	-	-
19	Chief minister relief fund account	23,333,748,323.34	11,469,837,437.52	34,803,585,760.86	-	-	-	-	-	-	8,355,522,530.79	14,978,225,792.55	23,333,748,323.34	-	-	-	-	-	-
20	Internal revenue account	-	-	-	197,648.00	-	197,648.00	-	-	-	-	-	-	197,648.00	-	197,648.00	-	-	-
21	Self employment development fund	-	-		-			-	-	-	-	-		-				-	
		-	-	-	658,962,217.38	11,406,028.96	670,368,246.34	-	-	-	-	-	-	658,962,217.38	-	658,962,217.38	-	-	-
	Total	**140,947,002,015.67**	**31,106,361,434.89**	**172,053,363,450.55**	**18,917,813,346.45**	**874,929,164.44**	**19,792,742,510.89**	**18,937,333,222.32**	**2,345,725,434.62**	**21,283,058,656.94**	**134,373,195,917.79**	**6,573,806,097.88**	**140,947,002,015.67**	**18,917,813,346.45**	-	**18,917,813,346.45**	**16,302,871,933.80**	**2,622,095,346.60**	**18,924,967,281.28**
		(87,410,654,843.26)	**59,002,557,396.74**	**(28,308,270,646.53)**	**69,827,677,255.79**	**(13,388,142,111.78)**	**56,439,535,144.01**	**79,445,389,052.46**	**(3,438,157,425.75)**	**76,007,231,626.71**	**(46,894,190,574.90)**	**(40,516,464,268.52)**	**(87,410,654,843.41)**	**69,827,677,255.79**	**3,523,816,625.19**	**69,827,677,255.79**	**94,947,272,373.62**	**(15,514,250,273.08)**	**79,433,022,101.42**

6.1.1: Extra Budgetary Entities

The deemed cash balances and actual bank balances in the bank accounts operated by the extra-budgetary entities are stated below. Foreign currency balances have been converted into equivalent Nepalese Rupees using the exchange rate specified by the Nepal Rastra Bank on the last day of the fiscal year (July 16). Details of these balances are provided in Schedule 10.25 attached herewith.

Governments Level	Current Year			Previous Year		
	Previous Year Balance	Change in Cash Position	Balance Amount	Previous Year Balance	Change in Cash Position	Balance Amount
	72,868,725,112.11	**11,938,590,706.81**	**84,807,315,818.92**	**21,655,537,771.60**	**50,619,594,222.13**	**72,275,131,993.73**
Federal	**71,970,053,831.37**	**11,680,680,892.60**	**83,650,734,723.97**	21,338,901,522.74	50,631,152,308.63	71,970,053,831.37
Province	898,671,280.74	257,909,814.21	1,156,581,094.95	316,636,248.86	(11,558,086.50)	305,078,162.36
Local	-	-	-	-	-	-
Total	**72,868,725,112.11**	**11,938,590,706.81**	**84,807,315,818.92**	**21,655,537,771.60**	**50,619,594,222.13**	**72,275,131,993.73**

Note 7: Reimbursable Loan and Grant (Budgetary Entity)

The statement of reimbursable grants and loans of the budgetary entities of the Government of Nepal for this fiscal year is presented below. Further details are included in schedules 4.5 and 4.6

Note 7.1: Reimbursable Loan

Project/Ministry Name	Current Year						Previous Year					
	Outstanding upto Previous Year	Current Year Expenditure	Gross Reimbursable Amount	Reimbursment Received	Adjustments	Outstanding Reimbursable amount upto current year	Outstanding upto Previous Year	Current Year Expenditure	Gross Reimbursable Amount	Reimbursment Received	Adjustments	Outstanding Reimbursable Amount upto Current Year
Ministry of Industry, Commerce and Supply	60,606,983.29	57,824,704.95	118,431,688.24	67,040,728.29	-	51,390,959.95	21,588,923.43	66,843,169.29	88,432,092.72	27,825,109.43		60,606,983.29
Ministry of Energy, Water Resource and Irrigation	867,814,915.92	1,935,433,797.09	2,803,248,713.01	2,040,846,984.82	41,774,047.78	804,175,775.97	1,079,031,895.59	2,719,409,348.74	3,798,441,244.33	2,986,377,430.26	55,751,101.85	867,814,915.92
Ministry of Agriculture and Livestock Development	1,501,263,660.00	2,033,695,765.14	3,534,959,425.14	2,032,703,820.77	(800,000.00)	1,501,455,604.37	1,660,959,460.49	2,156,638,776.31	3,817,598,236.80	2,316,334,576.80		1,501,263,660.00
Ministry of Water Supply	192,166,597.24	937,716,218.51	1,129,882,815.75	770,281,296.25	-	359,601,519.50	569,108,715.03	1,004,871,822.78	1,573,980,537.81	1,381,813,940.57		192,166,597.24
Ministry of Home Affairs	(3,899,410,767.58)	-	(3,899,410,767.58)	165,879,367.89	1,917,631,430.50	(2,147,658,704.97)	(1,696,809,413.49)	35,566,129.00	(1,661,243,284.49)	2,238,167,483.09		(3,899,410,767.58)
Ministry of Culture, Tourism and Civil Aviation	27,773,877.59	-	27,773,877.59	-	(27,773,877.59)	-	27,773,877.59		27,773,877.59			27,773,877.59
Ministry of Forest and Environment	(11,016,890.12)	2,188,482.00	(8,828,408.12)	8,458,192.04	-	(17,286,600.16)	9,911,286.00	11,115,901.00	21,027,187.00	32,044,077.12		(11,016,890.12)
Ministry of Physical Infrastructure and Transport	3,031,842,239.48	13,502,810,058.87	16,534,652,298.35	10,485,356,543.25	(17,651,975.11)	6,031,643,779.99	1,063,437,439.74	11,732,301,768.56	12,795,739,208.30	9,763,896,968.82		3,031,842,239.48
Ministry of Woment, Children and Senior Citizens	1,770,571.05	-	1,770,571.05	-	-	1,770,571.05	1,770,571.05		1,770,571.05			1,770,571.05
Ministry of Urban Development	(2,247,673,670.89)	1,492,497,296.10	(755,176,374.79)	1,553,795,928.76	3,531,988,198.78	1,223,015,895.23	1,358,696,367.61	1,544,820,397.81	2,903,516,765.42	5,138,930,784.78	(12,259,651.53)	(2,247,673,670.89)
Ministry of Education,Science and Technology	(18,191,189,761.22)	1,378,032,105.80	(16,813,157,655.42)	1,615,766,839.85	3,105,979,600.99	(15,322,944,894.28)	(12,138,286,233.69)	1,727,976,493.88	(10,410,309,739.81)	7,069,718,564.97	(711,161,456.44)	(18,191,189,761.22)
Ministry of Federal Affairs and General Administration	838,608,635.28	-	838,608,635.28	-	(36,751,226.23)	801,857,409.05	838,608,635.28		838,608,635.28			838,608,635.28
Ministry of Health and Population	(2,164,633,403.97)	4,793,104,441.59	2,628,471,037.62	2,137,115,334.00	1,045,776,000.00	1,537,131,703.62	(4,658,633,174.58)	3,450,620,894.92	(1,208,012,279.66)	956,621,124.31		(2,164,633,403.97)
Ministry of Labour Employment and Social Security	(1,330,497,136.74)	29,279,270.00	(1,301,217,866.74)	-	1,330,497,136.74	29,279,270.00	1,112,836,683.07	49,421,249.00	1,162,257,932.07	2,492,755,068.81		(1,330,497,136.74)
National Reconstruction Authority	(8,413,059,736.34)	-	(8,413,059,736.34)	-	(59,742,343.61)	(8,472,802,079.95)	(8,413,059,736.34)		(8,413,059,736.34)			(8,413,059,736.34)
Ministry of Finance–Financing Affairs	11,810,523,378.38	1,386,448,956.00	13,196,972,334.38	1,327,374,176.51	(22,727,904.42)	11,846,870,253.45	11,787,339,910.23	2,170,445,092.00	13,957,785,002.23	2,147,261,623.85		11,810,523,378.38
Province Level	5,191,996,964.51	2,395,486,252.59	7,587,483,217.10	1,661,598,949.76	(171,247,593.46)	5,754,636,673.88	4,539,710,507.52	652,286,456.99	5,191,996,964.51			5,191,996,964.51
Local Level	27,189,895,652.29	13,857,818,434.95	41,047,714,087.24	20,156,594,813.87	(9,019,789,891.00)	11,871,329,382.37	14,273,354,088.25	12,916,541,564.04	27,189,895,652.29			27,189,895,652.29
Projects not identified Yet	(126,447,642.83)	-	(126,447,642.83)	-	-	(126,447,642.83)	(126,447,642.83)		(126,447,642.83)			(126,447,642.83)
Total	**14,330,334,465.34**	**43,802,335,783.59**	**58,132,670,248.93**	**44,022,812,976.06**	**1,617,161,603.37**	**15,727,018,876.24**	**11,310,892,159.95**	**40,238,859,064.32**	**51,549,751,224.27**	**36,551,746,752.81**	**(667,670,006.12)**	**14,330,334,465.34**

Note 7.2: Reimbursable Grants

Project/Ministry Name	Current Year						Previous Year					
	Outstanding upto Previous Year	Current Year Expenditure	Gross Reimbursable Amount	Reimbursment Received	Adjustments	Outstanding Reimbursable Amount upto Current Year	Outstanding upto Previous Year	Current Year Expenditure	Gross Reimbursable Amount	Reimbursment Received	Adjustments	Outstanding Reimbursable Amount upto Current Year
Ministry of Finance	9,662,801.19	-	9,662,801.19	-	-	9,662,801.19	52,541,184.03	6,765,900.00	59,307,084.03	49,644,282.84		9,662,801.19
Ministry of Industry, Commerce and Supplies	168,142,737.94	-	168,142,737.94	73,973,590.72	-	94,169,147.22	374,787,463.32	352,521,472.96	727,308,936.28	559,166,198.34		168,142,737.94
Ministry of Energy, Water Resources and Irrigation	267,431,901.29	512,232,765.13	779,664,666.42	559,210,710.97	(11,815,953.39)	208,638,002.06	179,897,161.59	414,091,692.01	593,988,853.60	326,556,952.31		267,431,901.29
Ministry of Agriculture and Livestock Development	(463,565,966.76)	812,750,663.28	349,184,696.52	510,954,173.61	-	(161,769,477.09)	(295,996,101.83)	482,498,189.55	186,502,087.72	650,068,054.48		(463,565,966.76)
Ministry of Water Supply	20,665,484.81	98,793,554.90	119,459,039.71	138,934,351.10	-	(19,475,311.39)	(8,032,438.74)	212,396,212.10	204,363,773.36	183,698,288.55		20,665,484.81
Ministry of Home Affairs	457,901,990.40	1,543,332,099.18	2,001,234,089.58	2,000,389,603.59	-	844,485.99	346,533,018.15	1,603,822,108.57	1,950,355,126.72	1,492,453,136.32		457,901,990.40
Ministry of Culture, Tourism and Civil Aviation	18,650,696.37	-	18,650,696.37	-	-	18,650,696.37	18,650,696.37		18,650,696.37			18,650,696.37
Ministry of Forests and Environment	(1,044,416,140.91)	112,600,903.88	(931,815,237.03)	283,937,576.59	1,075,363,316.23	(140,389,497.39)	(404,699,518.71)	53,932,812.55	(350,766,706.16)	693,649,434.75		(1,044,416,140.91)
Ministry of Land Management, Cooperatives and Poverty Alleviation	48,463,277.51	-	48,463,277.51	-	-	48,463,277.51	48,463,277.51		48,463,277.51			48,463,277.51
Ministry of Physical Infrastructure and Transport	358,330,980.91	-	358,330,980.91	-	-	358,330,980.91	358,330,980.91		358,330,980.91			358,330,980.91
Ministry of Women, Children and Senior Citizens	37,978,806.81	163,911,297.26	201,890,104.07	101,127,017.39	-	100,763,086.68	11,652,582.41	56,293,485.51	67,946,067.92	29,967,261.11		37,978,806.81
Ministry of Urban Development	1,296,757,340.99	499,142,808.00	1,795,900,148.99	1,051,195,199.00	-	744,704,949.99	1,405,877,947.85	1,022,882,100.86	2,428,760,048.71	1,132,002,707.72		1,296,757,340.99
Ministry of Education, Science and Technology	(4,437,011,328.28)	105,524,561.38	(4,331,486,766.90)	1,216,013,540.28	1,163,400,455.58	(4,384,099,851.60)	(3,290,780,844.15)	331,824,363.65	(2,958,956,480.50)	1,478,054,847.78		(4,437,011,328.28)
Ministry of Federal Affairs and General Administration	(1,309,697,132.79)	891,013,380.84	(418,683,751.95)	-	1,080,142,003.84	661,458,251.89	(229,555,128.95)	194,082,471.52	(35,472,657.43)	1,274,224,475.36		(1,309,697,132.79)
Ministry of Health and Population	(1,671,931,850.22)	1,121,702,281.14	(550,229,569.08)	1,655,966,041.81	(665,271,396.92)	(2,871,467,007.81)	(1,343,513,727.82)	364,054,645.92	(979,459,081.90)	692,472,768.32		(1,671,931,850.22)
Ministry of Labour, Employment and Social Security	4,977,000.00	-	4,977,000.00	-	-	4,977,000.00	4,977,000.00		4,977,000.00			4,977,000.00
National Reconstruction Authority (NRA)	(1,503,574,946.31)	-	(1,503,574,946.31)	-	-	(1,503,574,946.31)	(1,503,574,946.31)		(1,503,574,946.31)			(1,503,574,946.31)
Ministry of Finance - Financing / Financial Management	601,983,088.59	-	601,983,088.59	-	-	601,983,088.59	601,983,088.59		601,983,088.59			601,983,088.59
Provincial Level	6,649,732,894.46	829,514,676.63	7,479,247,571.09	787,772,202.54	(1,504,548,129.72)	5,186,927,238.83	5,850,713,943.11	799,018,951.35	6,649,732,894.46			6,649,732,894.46
Local Level	7,033,851,178.62	3,904,698,909.07	10,938,550,087.69	5,016,902,531.25	(2,071,363,486.56)	3,850,284,069.88	5,587,898,262.05	4,034,533,195.69	9,622,431,457.74	2,588,583,279.12		7,033,848,178.62
Project yet to be specified	(293,274,049.30)	-	(293,274,049.30)		-	(293,274,049.30)	(293,274,049.30)		(293,274,049.30)			(293,274,049.30)
Total	**6,251,058,765.32**	**10,595,217,900.69**	**16,846,276,666.01**	**13,396,376,538.85**	**(934,093,190.94)**	**2,515,806,936.22**	**7,472,879,850.08**	**9,928,717,602.24**	**17,401,597,452.32**	**11,150,541,687.00**	**-**	**6,251,055,765.32**

Note 8: Off Budget Third Party Payments

The cash, in-kind, or technical assistance not included in the budget of federal units but received at the request of the government of nepal or as per agreements/ MOUs with the government of nepal is as follows. When recording aid amounts, the report reflects the figures provided by the donor party. If amounts are stated only in foreign currency, they are converted to nepalese rupees using the exchange rate on the date of the report receipt.

Particulars	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
Bilateral Aid	**-**	**-**	**-**	**-**
Federal	-	-	-	-
Province	-	-	-	-
Local	-	-	-	-
Multilateral Aid	**-**	**-**	**-**	**-**
Federal	-	-	-	-
Province	-	-	-	-
Local	-	-	-	-
Total	**-**	**-**	**-**	**-**

Note 9: Receivable Foreign Aid

Below are the receivables due to the government of nepal from any foreign government, foreign government banks, financial institutions, or agencies, as per the agreement.

Particulars	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
Grants	**-**	**-**	**-**	**-**
Bilateral	**-**	**-**	**-**	**-**
Federal	**-**	**-**	**-**	**-**
Multilateral	-	-	-	-
Federal	-	-	-	-
Loan	-	-	-	-
Bilateral	**-**	**-**	**-**	**-**
Federal	**-**	**-**	**-**	**-**
Multilateral	**-**	**-**	**-**	**-**
Federal	**-**	**-**	**-**	**-**
Total	**-**	**-**	**-**	**-**

Note 10: Debt Liability

Details of outstanding domestic and foreign debt obligations for the current fiscal year are attached. The exchange rate used for calculating foreign debt liabilities is specified in the accounting policy. Further detailed descriptions of the debt liabilities are provided in Schedules 6.3, 6.4, 6.9, and 10.13, which are attached herewith. Details of extra-budgetary entities are not included as they have not been received.

Particulars	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
Domestic Loan	**1,268,646,545,635.53**	**-**	**1,180,901,837,497.91**	**-**
Federal	1,268,224,082,168.90		1,180,901,837,497.91	
Province	**-**	**-**	**-**	**-**
Local	**422,463,466.63**	**-**	**-**	**-**
Foreign Loan	**1,405,823,566,653.08**	**-**	**1,253,197,937,628.56**	**-**
Bilateral	1,266,514,323,821.70	**-**	1,115,087,107,736.80	**-**
Federal	1,266,514,323,821.70	**-**	1,115,087,107,736.80	**-**
Multilateral	139,309,242,831.38	**-**	138,110,829,891.76	**-**
Federal	139,309,242,831.38		138,110,829,891.76	
Total	**2,674,470,112,288.61**	**-**	**2,434,099,775,126.47**	**-**
Federal	**2,674,047,648,821.98**	**-**	**2,434,099,775,126.47**	**-**
Province	**-**	**-**	**-**	**-**
Local	**422,463,466.63**	**-**	**-**	**-**

Note 11: Inventories and Assets

Note 11.1: Budgetary Entities

The details of assets and liabilities of Federal units at the end of this fiscal year are as follows: Further details are included in schedues 8.9 and 10.14 attached herewith

Ministry/ Entities Name	Current Year								Previous Year						
	Buildings and Structures 6111000	Machinery and Equipments 6112000	Other Fixed Assets 6113000	Valuables Assets 61310000	Natural Assests 6141000	Natural Other Assests 614000	Consumable Goods 6161000	Total	Buildings and Structures 6111000	Machinery and Equipments 6112000	Produced natural Resource 6113100	Other Structure 6115000	Valuables Goods 6130000	Non Produced Assets 614000	Total
Federal	11,396,225,057.44	434,282,508,886.66	488,583,700.35	28,259,062.54	24,299,048,075.18	1,325,608.37	8,242,402,883.71	**478,738,353,274.25**	9,868,345,486.35	82,793,651,037.74	3,935,511,014.95	25,272,337.04	384,334,234.95	1,287,056.37	**97,008,401,167.40**
Province	13,907,377,011.19	466,523,276,776.33	7,558,888,167.07	30,950,771.19	26,746,816,076.97	1,325,608.37		**514,768,634,411.12**	1,918,028,730.14	27,349,672,527.30	2,061,167,333.11	1,188,302.20	44,609,075.31	-	**31,374,665,968.06**
Local	1,574,177,149.01	45,692,253,546.11	6,183,198,310.14	26,059,840.13	1,731,897,758.54	524,657.00		**55,208,111,260.93**	1,100,468,527.09	36,417,510,001.15	4,870,268,855.45	23,332,326.58	45,771,372.12	507,707.00	**42,457,858,789.39**
Total	**26,877,779,217.64**	**946,498,039,209.10**	**4,230,670,177.56**	**85,269,673.86**	**52,777,761,910.69**	**3,175,873.74**	**8,242,402,883.71**	**1,048,715,098,946.30**	**12,886,842,743.58**	**146,560,833,566.19**	**10,866,947,203.51**	**49,792,965.82**	**474,714,682.38**	**1,794,763.37**	**170,840,925,924.85**

Note 11.2:Extra- Budgetary Entities

Ministry/ Entities Name	Current Year								Previous Year						
	Buildings and Structures 6111000	Machinery and Equipments 6112000	Other Fixed Assets 6113000	Valuables Assets 61310000	Natural Assests 6141000	Natural Other Assests 614000	Consumable Goods 6161000	Total	Buildings and Structures 6111000	Machinery and Equipments 6112000	Produced natural Resource 6113100	Other Structure 6115000	Valuables Goods 6130000	Non Produced Assets 614000	Total
Federal	467,452,291,006.83	68,965,985.20	29,111,662.00	15,110,030,457.08	-	-	-	482,660,399,111.11	2,601,037,474.33	7,169,698,900.19	1,285,891,964.72	153,984,268.83	8,742,105,620.88	44,291,976.91	**19,997,010,205.86**
Province	-	133,524,972.32	-	-	-	-		133,524,972.32	1,918,028,730.14	27,349,672,527.30	2,061,167,333.11	1,188,302.20	44,609,075.31	-	**31,374,665,968.06**
Local					-	-	-	-	-	-	-	-	-	-	-
Total	**467,452,291,006.83**	**202,490,957.52**	**29,111,662.00**	**15,110,030,457.08**	-	-	-	**482,793,924,083.43**	**4,519,066,204.47**	**34,519,371,427.49**	**3,347,059,297.83**	**155,172,571.03**	**8,786,714,696.19**	**44,291,976.91**	**51,371,676,173.92**

Note 12: Statement of Advance Payments

The statement of outstanding advance payments by federal units is as follows. Detailed information at the ministry level is provided in Schedules 8.4, 8.5 and 10.17, attached herewith.

Particulars	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
Unmatured	24,719,603,590.49	-	23,522,026,972.53	-
Federal	6,531,808,627.00		7,666,314,893.00	
Province	5,961,698,214.81	-	4,812,327,843.64	-
Local	12,226,096,748.68		11,043,384,235.89	-
Matured	10,188,591,333.57	30,356,936,573.53	15,358,387,547.83	2,349,576,827.26
Federal	5,158,609,647.00	30,314,082,248.17	10,454,961,812.00	2,349,576,827.26
Province	936,724,251.70	42,854,325.36	576,064,636.48	-
Local	4,093,257,434.87		4,327,361,099.35	-
Total	**34,908,194,924.06**	**30,356,936,573.53**	**38,880,414,520.36**	**2,349,576,827.26**
Federal	**11,690,418,274.00**	**30,314,082,248.17**	**18,121,276,705.00**	**2,349,576,827.26**
Province	**6,898,422,466.51**	**42,854,325.36**	**5,388,392,480.12**	-
Local	**16,319,354,183.55**	-	**15,370,745,335.24**	-

Note 13: Expenditure Arrears

Expenditure arrears at federal units include amounts certified as outstanding obligations for payment of invoices for goods or services received, which could not be paid due to resource constraints under the Appropriation Act or other reasons. The statement of expenditure arrears is as follows:

Economic Code	Particulars	Federal				Province				Local	
		Current Year		Previous Year		Current Year		Previous Year		Current Year	Previous Year
		Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Budgetary Entities
	Recurrent Expenses	**599,255,687.29**	**28,634,136,699.14**	**2,054,137,340.29**	**10,941,814,231.23**	**98,189,284.17**	**65,566,286.81**	**252,351,789.44**	**-**	**174,710,908.10**	**286,573,018.25**
21000	Compensation of employees	53,288,541.78	6,949,470,883.19	99,979,691.36	63,541,722.50	3,660,106.58	3,660,106.58	5,780,818.46	-	15,187,127.00	20,870,817.40
22000	Use of goods and services	115,472,250.02	1,102,687,674.83	124,905,043.92	512,655,289.98	60,740,580.23	60,740,580.23	24,207,621.00	-	144,685,861.10	237,878,425.01
24000	Interests,service charges and bank commissions	-	6,383,852,103.53	-	-	-	-	-	-	-	-
25000	Subsidies	-	3,778,510.00	-	-	21,543,437.28	-	-	-	1,396,730.00	3,066,441.40
26000	Grants	214,174,110.90	11,929,908,127.66	1,453,219,885.56	-	550,839.00	-	-	-	244,150.00	308,649.80
27000	Social securities	211,458,343.04	170,508,472.00	373,509,891.45	10,327,268,817.48	7,180,663.08	-	-	-	9,325,330.00	20,904,567.28
28000	Other expenses	4,862,441.55	2,093,930,927.93	2,522,828.00	38,348,401.27	4,513,658.00	1,165,600.00	1,165,600.00	-	3,871,710.00	3,544,117.36
31000	**Capital expenditure**	**3,592,016,777.13**	**2,980,224,819.77**	**13,252,840,605.50**	**668,537,920.80**	**1,230,936,426.76**	**-**	**-**	**-**	**531,699,945.20**	**-**
31100	**Acquisition of Fixed Assets**	**3,591,560,956.13**	**2,980,134,819.77**	**13,251,711,421.50**	**562,564,449.36**	**1,230,936,426.76**	**-**	**-**	**-**	**531,699,945.20**	**-**
31110	Buildings and structures	281,492,063.06	518,309,844.20	534,508,011.76	324,011,588.60		-		-	-	-
31120	Transport and machinery equipments	230,075,446.18	1,748,400,857.50	7,977,862.00	136,837,779.84		-		-	-	-
31130	Other capital expenditure	324,187,073.77	110,801,454.51	32,027,583.35	15,415,080.92		-		-	-	-
31140	Security equipments	-	-	-	-		-		-	-	-
31150	Public constructions/ utilities	2,727,196,887.03	24,538,640.56	12,639,709,512.58	86,300,000.00	1,230,936,426.76	-		-	-	-

Economic Code	Particulars	Federal				Province				Local	
		Current Year		Previous Year		Current Year		Previous Year		Current Year	Previous Year
		Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Budgetary Entities
31660	Improvement of constructed infrastructure	45,365.00	18,084,023.00	6,354,368.50	-		-		-	-	-
31170	Capital improvement expenditure	28,564,121.09	560,000,000.00	31,134,083.31	-		-		-	-	-
31400	**Natural Assets Expenditure**	**455,821.00**	**90,000.00**	**1,129,184.00**	**105,973,471.44**	**-**	**-**	**-**	**-**	**-**	**-**
31410	Land acquisition	455,821.00	-	1,129,184.00		-	-	-	-	-	-
31440	Intangible assets acquisition	-	90,000.00	-	105,973,471.44	-	-	-	-	-	-
Total		**4,191,272,464.42**	**31,614,361,518.91**	**15,306,977,945.79**	**11,610,352,152.03**	**1,329,125,710.93**	**65,566,286.81**	**252,351,789.44**	**-**	**706,410,853.30**	**286,573,018.25**

Note 14: Commitments Details

Details of the commitments pledged to be paid in the future according to the decision or agreement under federal units are as follows.

Ministry/Entities	Federal				Province				Local	
	Current Year		Previous Year		Current Year		Previous Year		Current Year	Previous Year
	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Budgetary Entities
Verious Ministry/ Entities Total	01,866,087,767.78	286,285,375.27	855,570,026,202.68	-	90,351,604,173.50	83,791,306.50	68,906,799,959.10	-	-	-
Total	901,866,087,767.78	286,285,375.27	855,570,026,202.68	-	90,351,604,173.50	83,791,306.50	68,906,799,959.10	-	-	-

Note 15: Accounts Receivables

The details of the receivable revenue, advance payment and other receivable are as follows.

Economic Code	Particulars	Federal				Province				Local	
		Current Year		Previous Year		Current Year		Previous Year		Current Year	Previous Year
		Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Budgetary Entities
11000	Tax	**267,448,622,927.97**	-	**254,030,000,000.00**	-						
14000	Other revenue	-	1,090,343,610.84		192,390,394.34						
15000	Irregulars and other receipts	3,215,438,597.87	4,762,592,461.41		296,459,146.00						
	Total	**270,664,061,525.84**	**5,852,936,072.25**	**254,030,000,000.00**	**488,849,540.34**		-	-	-	-	-

Note 16: Function wise expenditure (COFOG)

The expenditure classified by Classification of the Functions of Government (COFOG), based on GFSM-2014, is as follows: Grants provided by the Government of Nepal to provincial governments and local levels, grants provided by provincial governments to local levels, and grants provided to extra-budgetary entities are recorded as expenses at their respective levels. Corresponding amounts are eliminated to prevent double accounting. Details are included in schedules 2.6, 10.21 and 2.7 and attached herewith.

Function/Activities	Current Year													Amount after Elimination
	Budgetary Entities				Extra Budgetary Entites				Grand Total	Double Accounted Amount				
	Federal	Province	Local	Total	Federal	Province	Local	Total		Province	Local	Extra Budgetary Entites	Total	
01 General Public Services	**469,976,515,373.03**	**42,539,518,596.58**	**116,160,609,085.86**	**628,676,643,055.47**	**99,638,928,653.97**	**251,085,415.00**	**-**	**99,890,014,068.97**	**728,566,657,124.44**	**77,908,804,782.64**	**296,756,630,493.72**	**28,491,347,128.00**	**403,156,782,404.36**	**325,409,874,720.08**
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	19,940,438,608.02	4,188,339,532.70	1,145,375,453.37	25,274,153,594.09	-	-	-	-	25,274,153,594.09	-	-	-	-	25,274,153,594.09
01.2 Foreign economic aid	90,661,056.65	-		90,661,056.65	-	-	-	-	90,661,056.65	-	-	-	-	90,661,056.65
01.3 General services	35,500,381,674.62	9,669,115,105.05	523,361,474.63	45,692,858,254.30	-	108,145,728.00	-	108,145,728.00	45,801,003,982.30	-	-	-	-	45,801,003,982.30
01.4 Basic services	681,353,789.00	1,103,929,394.46	114,491,872,157.86	116,277,155,341.32	-	77,039,822.00	-	77,039,822.00	116,354,195,163.32	-	-	-	-	116,354,195,163.32
01.5 R&D General public services	934,354,976.72	383,969,749.73		1,318,324,726.45	-	36,330,652.00	-	36,330,652.00	1,354,655,378.45	-	-	-	-	1,354,655,378.45
01.6 General public services n.e.c.	1,808,156,536.51	2,161,811,244.08		3,969,967,780.59	99,638,928,653.97	29,569,213.00	-	99,668,497,866.97	103,638,465,647.56	-	-	28,491,347,128.00	28,491,347,128.00	75,147,118,519.56
01.7 Public debt transactions	60,318,954,783.77	-		60,318,954,783.77	-	-	-	-	60,318,954,783.77	-	-	-	-	60,318,954,783.77
01.8 Transfers of a general character between different levels of government	350,702,213,947.74	25,032,353,570.56		375,734,567,518.30	-	-	-	-	375,734,567,518.30	77,908,804,782.64	296,756,630,493.72	-	374,665,435,276.36	1,069,132,241.94
02 Defense	**60,839,885,933.50**	**32,137,545.43**	**-**	**60,872,023,478.93**	-	-	-	-	**60,872,023,478.93**	-	-	-	-	**60,872,023,478.93**
02.1 Military defense	56,371,541,079.09	-		56,371,541,079.09	-	-	-	-	56,371,541,079.09	-	-	-	-	56,371,541,079.09
02.2 Civil defense	4,465,377,331.01	32,137,545.43		4,497,514,876.44	-	-	-	-	4,497,514,876.44	-	-	-	-	4,497,514,876.44
02.5 Defense n.e.c	2,967,523.40	-	-	2,967,523.40	-	-	-	-	2,967,523.40	-	-	-	-	2,967,523.40
03 Public Order and Safety	**74,706,944,775.48**	**2,145,301,715.38**	**905,543,499.23**	**77,757,789,990.09**	-	-	-	-	**77,757,789,990.09**	-	-	-	-	**77,757,789,990.09**
03.1 Police services	57,561,966,040.27	-		57,561,966,040.27	-	-	-	-	57,561,966,040.27	-	-	-	-	57,561,966,040.27
03.2 Fire protection services	17,806,776.68	-	175,903,814.99	193,710,591.67	-	-	-	-	193,710,591.67	-	-	-	-	193,710,591.67
03.3 Law courts	8,651,893,527.13	85,045,226.16	370,891,862.94	9,107,830,616.23	-	-	-	-	9,107,830,616.23	-	-	-	-	9,107,830,616.23
03.4 Prisons	3,151,210,197.54	-		3,151,210,197.54	-	-	-	-	3,151,210,197.54	-	-	-	-	3,151,210,197.54
03.5 R&D Public order and safety	33,038,133.88	1,325,770,974.52	358,747,821.30	1,717,556,929.70	-	-	-	-	1,717,556,929.70	-	-	-	-	1,717,556,929.70

Function/Activities	Current Year													
	Budgetary Entities				Extra Budgetary Entites				Grand Total	Double Accounted Amount				Amount after Elimination
	Federal	Province	Local	Total	Federal	Province	Local	Total		Province	Local	Extra Budgetary Entites	Total	
03.6 Public order and safety n.e.c	5,291,030,099.98	734,485,514.70		6,025,515,614.68	-	-	-	-	6,025,515,614.68	-	-	-	-	6,025,515,614.68
04 Economic Affairs	**228,949,866,170.23**	**84,332,708,080.57**	**84,219,857,689.00**	**397,502,431,939.80**	**-**	**299,317,436.00**	**-**	**299,317,436.00**	**397,801,749,375.80**	**-**	**-**	**-**	**-**	**397,801,749,375.80**
04.1 General economic, commercial, and labor affairs	2,345,529,434.35	924,428,733.67		3,269,958,168.02	-	-	-	-	3,269,958,168.02	-	-	-	-	3,269,958,168.02
04.2 Agriculture, forestry, fishing, and hunting	79,282,997,920.58	25,087,150,967.48	13,735,384,945.96	118,105,533,834.02	-	-	-	-	118,105,533,834.02	-	-	-	-	118,105,533,834.02
04.3 Fuel and energy	3,105,555,257.28	189,301,850.84	2,160,202,764.44	5,455,059,872.56	-	-	-	-	5,455,059,872.56	-	-	-	-	5,455,059,872.56
04.4 Mining, manufacturing and construction	120,675,446,623.23	614,630,048.19	487,892.00	121,290,564,563.42	-	299,317,436.00	-	299,317,436.00	121,589,881,999.42	-	-	-	-	121,589,881,999.42
04.5 Transport	10,035,302,366.72	54,963,385,214.05	61,663,039,142.96	126,661,726,723.73	-	-	-	-	126,661,726,723.73	-	-	-	-	126,661,726,723.73
04.6 Communication	4,612,823,805.52	70,092,493.03	371,864,824.12	5,054,781,122.67	-	-	-	-	5,054,781,122.67	-	-	-	-	5,054,781,122.67
04.7 Other industries	3,190,296,882.48	1,561,890,089.17	2,384,171,588.87	7,136,358,560.52	-	-	-	-	7,136,358,560.52	-	-	-	-	7,136,358,560.52
04.8 R&D Economic affairs	871,864,065.43	774,557,378.80	572,316,801.23	2,218,738,245.46	-	-	-	-	2,218,738,245.46	-	-	-	-	2,218,738,245.46
04.9 Economic affairs n.e.c.	4,830,049,814.64	147,271,305.34	3,332,389,729.42	8,309,710,849.40	-	-	-	-	8,309,710,849.40	-	-	-	-	8,309,710,849.40
5 Environmental Protection	**3,051,244,371.27**	**4,808,502,957.42**	**5,842,484,251.38**	**13,702,231,580.07**	**-**	**2,456,437.00**	**-**	**2,456,437.00**	**10,758,286,318.57**	**-**	**-**	**-**	**-**	**13,704,688,017.07**
05.1 Waste management	-	**800,000.00**	2,945,601,698.50	2,946,401,698.50					2,946,401,698.50					2,946,401,698.50
05.2 Waste water management	629,451,391.98	12,798,894.99	263,813,570.88	906,063,857.85	-	-	-	-	906,063,857.85	-	-	-	-	906,063,857.85
05.3 Pollution abatement	970,753,556.24	2,444,324,553.47	894,767,407.17	4,309,845,516.88	-	-	-	-	4,309,845,516.88	-	-	-	-	4,309,845,516.88
05.4 Protection of bio-diversity and landscape	69,103,558.33	257,281,227.75		326,384,786.08	-	-	-	-	326,384,786.08	-	-	-	-	326,384,786.08
05.6 Environment protection n.e.c.	1,381,935,864.72	2,093,298,281.21	1,738,301,574.83	5,213,535,720.76	-	2,456,437.00	-	2,456,437.00	5,215,992,157.76	-	-	-	-	5,215,992,157.76
06 Housing and Community Amenities	**38,236,286,440.04**	**29,984,771,639.18**	**36,637,481,065.90**	**99,654,080,296.74**	**-**	**80,000,000.00**	**-**	**80,000,000.00**	**99,734,080,296.74**	**-**	**-**	**-**	**-**	**99,734,080,296.74**
06.1 Housing development	22,367,465,658.78	4,994,360,111.01	18,044,031,055.96	45,405,856,825.75	-	-	-	-	45,405,856,825.75	-	-	-	-	45,405,856,825.75
06.2 Community development	565,537,455.39	4,305,386,895.20		4,870,924,350.59	-	80,000,000.00	-	80,000,000.00	4,950,924,350.59	-	-	-	-	4,950,924,350.59
06.3 Water supply	13,756,767,149.67	13,533,110,969.27	4,529,170,439.42	31,819,048,558.36	-	-	-	-	31,819,048,558.36	-	-	-	-	31,819,048,558.36
6.4 - Street lighting		3,672,405,129.28												

Function/Activities	Current Year													
	Budgetary Entities				Extra Budgetary Entites				Grand Total	Double Accounted Amount				Amount after Elimination
	Federal	Province	Local	Total	Federal	Province	Local	Total		Province	Local	Extra Budgetary Entites	Total	
6.5 - R&D Housing and community amenities		1,532,053,719.10												
06.6 Housing and community amenities n.e.c.	1,546,516,176.20	1,947,454,815.32	14,064,279,570.52	17,558,250,562.04	-	-	-	-	17,558,250,562.04	-	-	-	-	17,558,250,562.04
07 Health	**57,549,103,491.08**	**20,169,785,238.42**	**38,232,342,544.24**	**115,951,231,273.74**	**-**	**2,331,928,368.84**	**-**	**2,331,928,368.84**	**118,283,159,642.58**	**-**	**-**	**-**	**-**	**118,283,159,642.58**
07.1 Medical products, appliances, and equipment	877,861,148.92	262,033,628.20	2,033,727,847.78	3,173,622,624.90	-	17,234,000.00	-	17,234,000.00	3,190,856,624.90	-	-	-	-	3,190,856,624.90
07.2 Outpatient services	1,719,183,405.05	625,988,118.23	8,744,466,719.41	11,089,638,242.69	-	-	-	-	11,089,638,242.69	-	-	-	-	11,089,638,242.69
07.3 Hospital services	26,909,867,423.61	6,331,726,730.57	7,029,638,134.42	40,271,232,288.60	-	1,471,458,516.56	-	1,471,458,516.56	41,742,690,805.16	-	-	-	-	41,742,690,805.16
07.4 Public health services	22,553,380,077.48	8,024,006,733.57	11,288,885,772.67	41,866,272,583.72	-	431,086,983.78	-	431,086,983.78	42,297,359,567.50	-	-	-	-	42,297,359,567.50
07.5 R&D Health	5,130,978,161.27	1,357,679,680.31	239,962,097.85	6,728,619,939.43	-	-	-	-	6,728,619,939.43	-	-	-	-	6,728,619,939.43
07.6 Health n.e.c.	357,833,274.75	3,568,350,347.54	8,895,661,972.11	12,821,845,594.40	-	412,148,868.50	-	412,148,868.50	13,233,994,462.90	-	-	-	-	13,233,994,462.90
08 Recreation, Culture, and Religion	**3,841,233,950.26**	**3,244,352,317.86**	**10,617,655,002.53**	**17,703,241,270.65**	**-**	**5,896,679.30**	**-**	**2,945,641.30**	**16,138,499,721.91**	**-**	**-**	**-**	**-**	**17,706,186,911.95**
08.1 Recreational and sporting services	1,464,047,507.38	670,868,952.76		2,134,916,460.14	-	2,945,641.30	-	2,945,641.30	2,137,862,101.44	-	-	-	-	2,137,862,101.44
08.2 Cultural services	1,900,507,612.74	38,223,712.92		1,938,731,325.66	-	-	-	-	1,938,731,325.66	-	-	-	-	1,938,731,325.66
08.3 Broadcasting and publishing services	423,731,028.63	-		423,731,028.63	-	-	-	-	423,731,028.63	-	-	-	-	423,731,028.63
08.4 Religious and other community services		1,729,722,243.15	7,682,008,454.78	9,411,730,697.93					9,411,730,697.93					9,411,730,697.93
08.5 R & Rrecreation, culture, and religion	52,947,801.51	243,016,165.74	1,930,480,601.00	2,226,444,568.25	-	-	-	-	2,226,444,568.25	-	-	-	-	2,226,444,568.25
08.6 Rrecreation, culture, and religion n.e.c.		562,521,243.29	1,005,165,946.75	1,567,687,190.04		2,951,038.00			1,567,687,190.04					1,567,687,190.04
09 Education	**53,435,614,250.13**	**9,161,159,476.14**	**136,531,154,202.89**	**199,127,927,929.16**	**-**	**262,919,986.00**	**-**	**262,919,986.00**	**199,390,847,915.16**	**-**	**-**	**-**	**-**	**199,390,847,915.16**
09.1 Pre-Primary and primary education	397,679,502.55	-	51,993,314,060.32	52,390,993,562.87	-	-	-	-	52,390,993,562.87	-	-	-	-	52,390,993,562.87
09.2 Secondary education			19,862,228,138.12	19,862,228,138.12					19,862,228,138.12					19,862,228,138.12
09.4 Tertiary education	-	295,080,120.75		295,080,120.75	-	-	-	-	295,080,120.75	-	-	-	-	295,080,120.75
09.5 Education not definable by level	1,543,792,617.01	3,407,604,569.36	2,460,237,941.34	7,411,635,127.71	-	-	-	-	7,411,635,127.71	-	-	-	-	7,411,635,127.71
09.6 Subsidiary services to education	50,208,102,021.48	2,104,326,500.36	25,233,383,831.77	77,545,812,353.61	-	-	-	-	77,545,812,353.61	-	-	-	-	77,545,812,353.61

Function/Activities	Current Year													
	Budgetary Entities				Extra Budgetary Entites				Grand Total	Double Accounted Amount				Amount after Elimination
	Federal	Province	Local	Total	Federal	Province	Local	Total		Province	Local	Extra Budgetary Entites	Total	
09.7 R&D Education	908,853,480.68	605,434,540.83		1,514,288,021.51	-	262,919,986.00	-	262,919,986.00	1,777,208,007.51	-	-	-	-	1,777,208,007.51
09.8 Education n.e.c.	377,186,628.41	2,748,713,744.84	36,981,990,231.34	40,107,890,604.59	-	-	-	-	40,107,890,604.59	-	-	-	-	40,107,890,604.59
10 Social Security/ Protection	**189,980,346,949.27**	**2,384,863,934.57**	**7,868,466,199.35**	**200,233,677,083.19**	**-**	**8,045,000.00**	**-**	**8,045,000.00**	**199,481,496,938.08**	**-**	**-**	**-**	**-**	**200,241,722,083.19**
10.1 Sickness and disablity	-	2,951,330.00	431,818,315.27	434,769,645.27					434,769,645.27					434,769,645.27
10.2 Old age	-	-	325,455,499.84	325,455,499.84					325,455,499.84					325,455,499.84
10.4 Family and children	8,067,328.00	**393,357,699.63**	71,590,526.02	473,015,553.65	-	-	-	-	473,015,553.65	-	-	-	-	473,015,553.65
10.5 Unemployment	26,428,242.00	95,031,055.00		121,459,297.00	-	-	-	-	121,459,297.00	-	-	-	-	121,459,297.00
10.7 Social exclusion n.e.c.	105,268,240.20	6,567,090.00	899,490,961.38	1,011,326,291.58	-	-	-	-	1,011,326,291.58	-	-	-	-	1,011,326,291.58
10.8 R&D Social protection	16,182,553.94	2,121,385.00	2,490,677,911.82	2,508,981,850.76	-	-	-	-	2,508,981,850.76	-	-	-	-	2,508,981,850.76
10.9 Social protection n.e.c.	189,824,400,585.13	1,884,835,374.94	3,649,432,985.02	195,358,668,945.09	-	8,045,000.00	-	8,045,000.00	195,366,713,945.09	-	-	-	-	195,366,713,945.09
Total	**1,180,567,041,704.29**	**198,803,101,501.55**	**437,015,593,540.38**	**1,811,181,277,897.84**	**99,638,928,653.97**	**3,241,649,322.14**	**-**	**102,877,626,938.11**	**1,908,784,590,802.30**	**77,908,804,782.64**	**296,756,630,493.72**	**28,491,347,128.00**	**403,156,782,404.36**	**1,510,902,122,431.59**

Functions	Budgetary Entities				Extra Budgetary Entites				Grand Total	Double Accounted Amount				Amount after Elimination
	Federal	Province	Local	Total	Federal	Province	Local	Total		Province	Local	Extra Budgetary Entites	Total	
01 General Public Services	**471,293,021,230.00**	**36,933,669,653.33**	**103,678,708,859.68**	**611,905,399,743.01**	**78,680,376,086.98**	**-**	**-**	**78,680,376,086.98**	**690,585,775,829.99**	**77,389,724,458.69**	**283,623,894,958.50**	**37,336,089,776.73**	**398,349,709,193.92**	**292,236,066,636.07**
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	18,252,785,066.08	3,795,734,264.57	1,536,930,293.44	23,585,449,624.09	-	-	-	-	23,585,449,624.09	-	-	-	-	23,585,449,624.09
01.2 Foreign economic aid	50,601,554.52	-		50,601,554.52	-	-	-	-	50,601,554.52	-	-	-	-	50,601,554.52
01.3 General services	35,308,472,093.95	7,312,921,353.76	402,935,652.02	43,024,329,099.73	-	-	-	-	43,024,329,099.73	-	-	-	-	43,024,329,099.73
01.4 Basic services	644,824,855.68	2,115,794,978.65	101,738,842,914.22	104,499,462,748.55	-	-	-	-	104,499,462,748.55	-	-	-	-	104,499,462,748.55
01.5 R&D General public services	770,695,308.16	531,287,939.12		1,301,983,247.28	-	-	-	-	1,301,983,247.28	-	-	-	-	1,301,983,247.28
01.6 General public services n.e.c.	2,959,805,320.83	1,846,434,251.24		4,806,239,572.07	78,680,376,086.98	-	-	78,680,376,086.98	83,486,615,659.05	-	-	37,336,089,776.73	37,336,089,776.73	46,150,525,882.32
01.7 Public debt transactions	72,875,601,941.95	-		72,875,601,941.95	-	-	-	-	72,875,601,941.95	-	-	-	-	72,875,601,941.95
01.8 Transfers of a general character between different levels of government	340,430,235,088.83	21,331,496,865.99		361,761,731,954.82	-	-	-	-	361,761,731,954.82	77,389,724,458.69	283,623,894,958.50	-	361,013,619,417.19	748,112,537.63
02 Defense	**58,576,994,814.20**	**36,097,635.39**	**100,000.00**	**58,613,192,449.59**	**-**	**-**	**-**	**-**	**58,613,192,449.59**	**-**	**-**	**-**	**-**	**58,613,192,449.59**

Functions	Budgetary Entities				Extra Budgetary Entites				Grand Total	Double Accounted Amount				Amount after Elimination
	Federal	Province	Local	Total	Federal	Province	Local	Total		Province	Local	Extra Budgetary Entites	Total	
02.1 Military defense	57,318,183,202.10	-		57,318,183,202.10	-	-	-	-	57,318,183,202.10	-	-	-	-	57,318,183,202.10
02.2 Civil defense	1,225,687,472.99	36,097,635.39		1,261,785,108.38	-	-	-	-	1,261,785,108.38	-	-	-	-	1,261,785,108.38
02.5 Defense n.e.c	33,124,139.11	-	100,000.00	33,224,139.11	-	-	-	-	33,224,139.11	-	-	-	-	33,224,139.11
03 Public Order and Safety	**72,336,122,159.65**	**2,209,563,041.55**	**840,297,498.98**	**75,385,982,700.18**	**-**	**-**	**-**	**-**	**75,385,982,700.18**	**-**	**-**	**-**	**-**	**75,385,982,700.18**
03.1 Police services	55,920,386,091.70	-		55,920,386,091.70	-	-	-	-	55,920,386,091.70	-	-	-	-	55,920,386,091.70
03.2 Fire protection services	15,594,468.44	-	124,427,022.38	140,021,490.82	-	-	-	-	140,021,490.82	-	-	-	-	140,021,490.82
03.3 Law courts	8,345,549,351.65	69,251,947.64	360,318,139.31	8,775,119,438.60	-	-	-	-	8,775,119,438.60	-	-	-	-	8,775,119,438.60
03.4 Prisons	2,733,407,817.21	-		2,733,407,817.21	-	-	-	-	2,733,407,817.21	-	-	-	-	2,733,407,817.21
03.5 R&D Public order and safety	40,000,000.00	1,733,252,690.24	355,552,337.29	2,128,805,027.53	-	-	-	-	2,128,805,027.53	-	-	-	-	2,128,805,027.53
03.6 Public order and safety n.e.c	5,281,184,430.65	407,058,403.67		5,688,242,834.32	-	-	-	-	5,688,242,834.32	-	-	-	-	5,688,242,834.32
04 Economic Affairs	**196,966,315,740.14**	**83,008,853,730.10**	**85,997,566,682.15**	**365,972,736,152.39**	**-**	**-**	**-**	**-**	**365,972,736,152.39**	**-**	**-**	**-**	**-**	**365,972,736,152.39**
04.1 General economic, commercial and labor affairs	2,523,798,768.81	977,501,436.13		3,501,300,204.94	-	-	-	-	3,501,300,204.94	-	-	-	-	3,501,300,204.94
04.2 Agriculture, forestry, fishing, and hunting	73,331,212,775.39	28,242,531,767.40	17,567,557,307.17	119,141,301,849.96	-	-	-	-	119,141,301,849.96	-	-	-	-	119,141,301,849.96
04.3 Fuel and energy	2,235,158,291.38	93,063,507.00	2,668,018,968.99	4,996,240,767.37	-	-	-	-	4,996,240,767.37	-	-	-	-	4,996,240,767.37
04.4 Mining, manufacturing and construction	101,467,902,535.63	2,264,411,061.44	938,632.00	103,733,252,229.07	-	-	-	-	103,733,252,229.07	-	-	-	-	103,733,252,229.07
04.5 Transport	3,821,969,796.46	49,285,145,413.18	59,797,505,760.08	112,904,620,969.72	-	-	-	-	112,904,620,969.72	-	-	-	-	112,904,620,969.72
04.6 Communication	4,801,182,995.44	68,999,988.10	369,274,291.37	5,239,457,274.91	-	-	-	-	5,239,457,274.91	-	-	-	-	5,239,457,274.91
04.7 Other industries	2,818,884,691.79	1,294,899,258.25	1,839,495,392.84	5,953,279,342.88	-	-	-	-	5,953,279,342.88	-	-	-	-	5,953,279,342.88
04.8 R&D Economic affairs	1,871,505,282.94	657,840,820.36	716,941,525.87	3,246,287,629.17	-	-	-	-	3,246,287,629.17	-	-	-	-	3,246,287,629.17
04.9 Economic affairs n.e.c.	4,094,700,602.30	124,460,478.24	3,037,834,803.83	7,256,995,884.37	-	-	-	-	7,256,995,884.37	-	-	-	-	7,256,995,884.37
5 Environmental Protection	**2,906,300,139.88**	**3,475,212,826.27**	**5,236,687,530.61**	**11,618,200,496.76**	**-**	**-**	**-**	**-**	**11,618,200,496.76**	**-**	**-**	**-**	**-**	**11,618,200,496.76**
05.1 Waste management	-	-	2,565,712,640.82	2,565,712,640.82					2,565,712,640.82					2,565,712,640.82
05.2 Waste water management	624,135,492.59	36,606,821.00	304,451,302.25	965,193,615.84	-	-	-	-	965,193,615.84	-	-	-	-	965,193,615.84
05.3 Pollution abatement	741,038,071.41	1,823,706,305.50	751,799,781.08	3,316,544,157.99	-	-	-	-	3,316,544,157.99	-	-	-	-	3,316,544,157.99

Functions	Budgetary Entities				Extra Budgetary Entites				Grand Total	Double Accounted Amount				Amount after Elimination
	Federal	Province	Local	Total	Federal	Province	Local	Total		Province	Local	Extra Budgetary Entites	Total	
05.4 Protection of bio-diversity and landscape	131,650,106.70	176,345,616.78		307,995,723.48	-	-	-	-	307,995,723.48	-	-	-	-	307,995,723.48
05.6 Environment protection n.e.c.	1,409,476,469.18	1,438,554,082.99	1,614,723,806.46	4,462,754,358.63	-	-	-	-	4,462,754,358.63	-	-	-	-	4,462,754,358.63
06 Housing and Community Amenities	**31,388,458,962.40**	**28,232,430,184.24**	**38,527,176,789.98**	**98,148,065,936.62**	**-**	**-**	**-**	**-**	**98,148,065,936.62**	**-**	**-**	**-**	**-**	**98,148,065,936.62**
06.1 Housing development	20,004,437,787.59	4,770,886,508.17	19,303,494,667.37	44,078,818,963.13	-	-	-	-	44,078,818,963.13	-	-	-	-	44,078,818,963.13
06.2 Community development	739,479,467.01	2,599,122,761.56		3,338,602,228.57	-	-	-	-	3,338,602,228.57	-	-	-	-	3,338,602,228.57
06.3 Water supply	8,238,900,803.27	14,305,570,210.17	4,494,128,259.50	27,038,599,272.94	-	-	-	-	27,038,599,272.94	-	-	-	-	27,038,599,272.94
06.6 Housing and community amenities n.e.c.	2,405,640,904.53	6,556,850,704.34	14,729,553,863.11	23,692,045,471.98	-	-	-	-	23,692,045,471.98	-	-	-	-	23,692,045,471.98
07 Health	**49,368,825,641.67**	**18,100,323,693.39**	**30,919,609,022.97**	**98,388,758,358.03**	**-**	**-**	**-**	**-**	**98,388,758,358.03**	**-**	**-**	**-**	**-**	**98,388,758,358.03**
07.1 Medical products, appliances, and equipment	184,615,586.72	324,407,248.15	2,188,383,155.64	2,697,405,990.51	-	-	-	-	2,697,405,990.51	-	-	-	-	2,697,405,990.51
07.2 Outpatient services	4,124,591,870.23	779,982,920.06	7,603,550,224.88	12,508,125,015.17	-	-	-	-	12,508,125,015.17	-	-	-	-	12,508,125,015.17
07.3 Hospital services	22,879,583,051.95	6,289,033,089.71	5,551,403,846.95	34,720,019,988.61	-	-	-	-	34,720,019,988.61	-	-	-	-	34,720,019,988.61
07.4 Public health services	17,848,539,460.01	7,331,717,921.93	11,272,883,570.94	36,453,140,952.88	-	-	-	-	36,453,140,952.88	-	-	-	-	36,453,140,952.88
07.5 R&D Health	3,983,713,954.26	1,277,855,029.97	319,542,801.89	5,581,111,786.12	-	-	-	-	5,581,111,786.12	-	-	-	-	5,581,111,786.12
07.6 Health n.e.c.	347,781,718.50	2,097,327,483.57	3,983,845,422.67	6,428,954,624.74	-	-	-	-	6,428,954,624.74	-	-	-	-	6,428,954,624.74
08 Recreation, Culture, and Religion	**4,117,579,771.64**	**2,771,639,236.31**	**7,554,562,949.50**	**14,443,781,957.45**	**-**	**-**	**-**	**-**	**14,443,781,957.45**	**-**	**-**	**-**	**-**	**14,443,781,957.45**
08.1 Recreational and sporting services	1,621,844,576.14	1,382,788,526.94		3,004,633,103.08	-	-	-	-	3,004,633,103.08	-	-	-	-	3,004,633,103.08
08.2 Cultural services	2,166,116,199.77	34,106,290.09		2,200,222,489.86	-	-	-	-	2,200,222,489.86	-	-	-	-	2,200,222,489.86
08.3 Broadcasting and publishing services	281,035,094.82	829,507,115.54		1,110,542,210.36	-	-	-	-	1,110,542,210.36	-	-	-	-	1,110,542,210.36
08.4 Religious and other community services			5,054,856,701.61	5,054,856,701.61					5,054,856,701.61					5,054,856,701.61
08.5 R & Rrecreation, culture, and religion	48,583,900.91	525,237,303.74	1,585,693,007.90	2,159,514,212.55	-	-	-	-	2,159,514,212.55	-	-	-	-	2,159,514,212.55
08.6 Rrecreation, culture, and religion n.e.c.			914,013,239.99	914,013,239.99					914,013,239.99					914,013,239.99

Functions	Budgetary Entities				Extra Budgetary Entites				Grand Total	Double Accounted Amount				Amount after Elimination
	Federal	Province	Local	Total	Federal	Province	Local	Total		Province	Local	Extra Budgetary Entites	Total	
09 Education	**52,533,154,513.00**	**7,212,791,909.82**	**138,823,111,793.96**	**198,569,058,216.78**	**-**	**-**	**-**	**-**	**198,569,058,216.78**	**-**	**-**	**-**	**-**	**198,569,058,216.78**
09.1 Pre-Primary and primary education	606,029,475.74	-	55,375,513,766.78	55,981,543,242.52	-	-	-	-	55,981,543,242.52	-	-	-	-	55,981,543,242.52
09.2 Secondary education			19,979,045,387.45	19,979,045,387.45					19,979,045,387.45					19,979,045,387.45
09.4 Tertiary education	-	141,492,421.08		141,492,421.08	-	-	-	-	141,492,421.08	-	-	-	-	141,492,421.08
09.5 Education not definable by level	1,408,711,434.95	3,458,197,879.54	2,155,723,657.51	7,022,632,972.00	-	-	-	-	7,022,632,972.00	-	-	-	-	7,022,632,972.00
09.6 Subsidiary services to education	49,411,942,798.73	1,831,200,574.86	24,318,742,883.91	75,561,886,257.50	-	-	-	-	75,561,886,257.50	-	-	-	-	75,561,886,257.50
09.7 R&D Education	830,804,651.61	649,227,866.49		1,480,032,518.10	-	-	-	-	1,480,032,518.10	-	-	-	-	1,480,032,518.10
09.8 Education n.e.c.	275,666,151.97	1,132,673,167.85	36,994,086,098.31	38,402,425,418.13	-	-	-	-	38,402,425,418.13	-	-	-	-	38,402,425,418.13
10 Social Security/ Protection	**181,667,032,797.30**	**2,129,678,129.80**	**11,862,221,852.69**	**195,658,932,779.79**	**-**	**-**	**-**	**-**	**195,658,932,779.79**	**-**	**-**	**-**	**-**	**195,658,932,779.79**
10.1 Sickness and disability	-	-	303,604,346.75	303,604,346.75					303,604,346.75					303,604,346.75
10.2 Old age	-	-	266,500,346.45	266,500,346.45					266,500,346.45					266,500,346.45
10.4 Family and children	1,326,824.00	-	52,958,434.10	54,285,258.10	-	-	-	-	54,285,258.10	-	-	-	-	54,285,258.10
10.5 Unemployment	17,744,175.00	523,814,729.50		541,558,904.50	-	-	-	-	541,558,904.50	-	-	-	-	541,558,904.50
10.7 Social exclusion n.e.c.	64,039,365.19	26,358,896.67	849,072,850.15	939,471,112.01	-	-	-	-	939,471,112.01	-	-	-	-	939,471,112.01
10.8 R&D Social protection	8,371,831.95	8,648,937.00	3,587,282,963.20	3,604,303,732.15	-	-	-	-	3,604,303,732.15	-	-	-	-	3,604,303,732.15
10.9 Social protection n.e.c.	181,575,550,601.16	1,570,855,566.63	6,802,802,912.04	189,949,209,079.83	-	-	-	-	189,949,209,079.83	-	-	-	-	189,949,209,079.83
Total	**1,121,153,805,769.88**	**184,110,260,040.20**	**423,440,042,980.52**	**1,728,704,108,790.60**	**78,680,376,086.98**	**-**	**-**	**78,680,376,086.98**	**1,803,334,654,303.57**	**77,389,724,458.69**	**283,623,894,958.50**	**37,336,089,776.73**	**398,349,709,193.92**	**1,409,034,775,683.66**

Note 17: Irregulars Expenditure of Internal Audit

The irregular expenditure identified by the internal audit is as follows. Detailed ministry-wise information regarding the identified irregular expenditure is provided in Annexures 9.1, 9.1.1, and 10.18, which are attached herewith.

Particulars	Current Year		Previous Year	
	Budgetary Entities	Extra Budgetary Entites	Budgetary Entities	Extra Budgetary Entites
Irregulars to be Regularised	**4,717,315,151.95**	**193,290,934.04**	**3,008,791,999.80**	**915,277,089.00**
Federal	3,970,121,785.31	193,290,934.04	2,069,339,942.00	915,277,089.00
Province	378,739,239.97	-	779,655,633.00	-
Local	368,454,126.67	-	159,796,424.80	-
Recoverable Irregulars	**944,743,568.09**	**10,346,035.19**	**1,942,545,292.50**	**312,271,977.90**
Federal	780,010,075.07	10,263,435.19	1,801,407,657.00	312,271,977.90
Province	94,329,724.02	82,600.00	121,658,575.00	-
Local	70,403,769.00	-	19,479,060.50	-
Irregulars in Advance Payments	**5,250,487,209.00**	**157,400,720.00**	**11,213,250,505.54**	**772,458,832.62**
Federal	4,489,899,743.00	157,400,720.00	10,418,765,762.00	772,458,832.62
Province	742,006,785.00	-	670,600,628.60	-
Local	18,580,681.00	-	123,884,114.94	-
Grand Total	**10,912,545,929.04**	**361,037,689.23**	**16,164,587,797.84**	**2,000,007,899.52**
Federal	**9,240,031,603.38**	**360,955,089.23**	**14,289,513,361.00**	**2,000,007,899.52**
Province	**1,215,075,748.99**	**82,600.00**	**1,571,914,836.60**	**-**
Local	**457,438,576.67**	**-**	**303,159,600.24**	**-**

Note 18: Eliminations

note 18.1: Eliminations on Receipts

The fiscal transfers to provincial governments and local levels have been eliminated as per Schedule 3.1. Similarly, the refunded fiscal transfer from provincial levels has been eliminated accordingly.

Economic code	Particulars	Current Year							Previous Year						
		Budget Entity	Extra Budgetary Entity	Total	Amount Received by Province	Received by Local	Received by Extra Budgetary Entity	Amount After Elimination	Budget Entity	Extra Budgetary Entity	Total	Amount Received by Province	Received by Local	Received by Extra Budgetary Entity	Amount After Elimination
13000	**Grant in Cash**	**391,903,043,909.31**	**49,639,562,250.02**	**441,542,606,159.33**	**77,908,804,782.64**	**296,499,993,658.02**	**28,483,691,141.88**	**38,650,116,576.79**	**375,439,396,664.56**	**37,634,854,867.84**	**413,074,251,532.40**	**77,389,724,458.69**	**283,190,357,143.17**	**37,336,089,776.73**	**15,158,080,153.81**
	Federal	16,468,666,947.97	48,492,932,303.02	64,961,599,250.99	-	-	27,337,061,194.88	**37,624,538,056.11**	13,908,698,103.58	37,538,364,867.84	51,447,062,971.42	-	-	37,239,599,776.73	14,207,463,194.69
	Province	77,908,804,782.64	1,146,629,947.00	79,055,434,729.64	77,908,804,782.64	-	1,146,629,947.00	-	77,389,724,458.69	96,490,000.00	77,486,214,458.69	77,389,724,458.69	-	96,490,000.00	-
	Local	297,525,572,178.70	-	297,525,572,178.70	-	296,499,993,658.02	-	**1,025,578,520.68**	284,140,974,102.29	-	284,140,974,102.29	-	283,190,357,143.17	-	950,616,959.12
13000	**Grant - Direct Payments**	**13,555,399,766.02**	**593,423,035.53**	**14,148,822,801.55**	-	**256,636,835.70**	**7,655,986.12**	**13,884,529,979.73**	**10,652,660,687.15**	**20,047,626.97**	**10,672,708,314.12**	-	**433,537,815.33**	-	**10,239,170,498.79**
	Federal	13,183,819,059.63	593,423,035.53	13,777,242,095.16	-	-	7,655,986.12	13,769,586,109.04	10,100,697,788.94	20,047,626.97	10,120,745,415.91	-	-	-	10,120,745,415.91
	Province	114,943,870.69	-	114,943,870.69	-	-	-	114,943,870.69	118,425,082.88	-	118,425,082.88	-	-	-	118,425,082.88
	Local	256,636,835.70	-	256,636,835.70	-	256,636,835.70	-	-	433,537,815.33	-	433,537,815.33	-	433,537,815.33	-	-
	Total	**405,458,443,675.33**	**50,232,985,285.55**	**455,691,428,960.88**	**77,908,804,782.64**	**296,756,630,493.72**	**28,491,347,128.00**	**52,534,646,556.52**	**386,092,057,351.71**	**37,654,902,494.81**	423,746,959,846.52	**77,389,724,458.69**	**283,623,894,958.50**	**37,336,089,776.73**	**25,397,250,652.60**
	Federal	**29,652,486,007.60**	**49,086,355,338.55**	**78,738,841,346.15**	-	-	**27,344,717,181.00**	**51,394,124,165.15**	**24,009,395,892.52**	**37,558,412,494.81**	**61,567,808,387.33**	-	-	**37,239,599,776.73**	**24,328,208,610.60**
	Province	**78,023,748,653.33**	**1,146,629,947.00**	**79,170,378,600.33**	**77,908,804,782.64**	-	**1,146,629,947.00**	**114,943,870.69**	**77,508,149,541.57**	**96,490,000.00**	**77,604,639,541.57**	**77,389,724,458.69**	-	**96,490,000.00**	**118,425,082.88**
	Local	**297,782,209,014.40**	-	**297,782,209,014.40**	-	**296,756,630,493.72**	-	**1,025,578,520.68**	**284,574,511,917.62**	-	**284,574,511,917.62**	-	**283,623,894,958.50**	-	**950,616,959.12**

Economic code	Particulars	Current Year							Previous Year						
		Budget Entity	Extra Budgetary Entity	Total	Amount Received by Province	Received by Local	Received by Extra Budgetary Entity	Amount After Elimination	Budget Entity	Extra Budgetary Entity	Total	Amount Received by Province	Received by Local	Received by Extra Budgetary Entity	Amount After Elimination
33143	**Foreign Loan Receipt**	**69,708,332.00**	-	**69,708,332.00**	-	-	**69,708,332.00**	-							
	Federal	69,708,332.00		69,708,332.00			69,708,332.00	-							
	Province														
	Local														
33241	**Foreign Loan Receipt**	**88,474,674,022.89**	-	**88,474,674,022.89**	-	-	-	**88,474,674,022.89**	**76,182,814,019.19**	**584,961,379.15**	**76,767,775,398.34**	-	-	**584,961,379.15**	**76,182,814,019.19**
	Federal	88,474,674,022.89	-	88,474,674,022.89	-	-	-	**88,474,674,022.89**	76,182,814,019.19	584,961,379.15	76,767,775,398.34	-	-	584,961,379.15	76,182,814,019.19
	Province	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33241	**Foreign Loan Receipt (Direct Payment)**	**38,472,935,234.75**	-	**38,472,935,234.75**	-	-	-	**38,472,935,234.75**	**37,088,615,809.46**	**435,583,564.23**	**37,524,199,373.69**	-	-	**435,583,564.23**	**37,088,615,809.46**
	Federal	38,472,935,234.75	-	38,472,935,234.75	-	-	-	38,472,935,234.75	37,088,615,809.46	435,583,564.23	37,524,199,373.69	-	-	435,583,564.23	37,088,615,809.46
	Province	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		**126,947,609,257.64**	-	**126,947,609,257.64**	-	-	**69,708,332.00**	**126,947,609,257.64**	**113,271,429,828.65**	**1,020,544,943.38**	**114,291,974,772.03**	-	-	**1,020,544,943.38**	**113,271,429,828.65**
	Federal	126,947,609,257.64	-	126,947,609,257.64	-	-	69,708,332.00	126,947,609,257.64	113,271,429,828.65	1,020,544,943.38	114,291,974,772.03	-	-	1,020,544,943.38	113,271,429,828.65
	Province	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note 18.2: Eliminations on Payments

		Current Year							Previous Year						
Economic code	Particulars	Budget Entity	Extra Budgetary Entity	Total	Amount Received by Province	Received by Local	Received by Extra Budgetary Entity	Amount After Elimination	Budget Entity	Extra Budgetary Entity	Total	Amount Received by Province	Received by Local	Received by Extra Budgetary Entity	Amount After Elimination
26000	**Grant/Subsidy in cash**	**481,833,959,066.49**	**14,264,210,095.29**	**496,098,169,161.78**	**77,908,804,782.64**	**296,499,993,658.02**	**28,483,691,141.88**	**93,205,679,579.24**	**462,205,262,073.80**	**14,607,808,677.10**	**476,813,070,750.90**	**77,389,724,458.69**	**283,190,357,143.17**	**37,336,089,776.73**	**78,896,899,372.31**
	Federal	437,730,547,282.92	14,221,649,595.29	451,952,196,878.21	77,908,804,782.64	296,499,993,658.02	27,337,061,194.88	50,206,337,242.67	421,419,102,758.89	14,518,921,058.35	435,938,023,817.24	77,389,724,458.69	283,190,357,143.17	37,239,599,776.73	38,118,342,438.65
	Province	28,921,840,757.88	42,560,500.00	28,964,401,257.88	-	-	1,146,629,947.00	27,817,771,310.88	26,306,891,554.42	88,887,618.75	26,395,779,173.17	-	-	96,490,000.00	26,299,289,173.17
	Local	15,181,571,025.69	-	15,181,571,025.69	-	-	-	15,181,571,025.69	14,479,267,760.49	-	14,479,267,760.49	-	-	-	14,479,267,760.49
26000	**Direct Payments Grant/Subsidy**	**1,309,480,769.31**	**-**	**1,309,480,769.31**	**-**	**256,636,835.70**	**7,655,986.12**	**1,045,187,947.49**	**1,167,828,191.13**	**-**	**1,167,828,191.13**	**-**	**433,537,815.33**	**-**	**734,290,375.80**
	Federal	1,293,088,805.55	-	1,293,088,805.55		256,636,835.70	7,655,986.12	1,028,795,983.73	1,142,946,357.79		1,142,946,357.79		433,537,815.33		709,408,542.46
	Province	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Local	16,391,963.76	-	16,391,963.76	-		-	16,391,963.76	24,881,833.34	-	24,881,833.34	-	-	-	24,881,833.34
	Total	**483,143,439,835.80**	**14,264,210,095.29**	**497,407,649,931.09**	**77,908,804,782.64**	**296,756,630,493.72**	**28,491,347,128.00**	**94,250,867,526.73**	**463,373,090,264.93**	**14,607,808,677.10**	**477,980,898,942.03**	**77,389,724,458.69**	**283,623,894,958.50**	**37,336,089,776.73**	**79,631,189,748.11**
	Federal	**439,023,636,088.47**	**14,221,649,595.29**	**453,245,285,683.76**	**77,908,804,782.64**	**296,756,630,493.72**	**27,344,717,181.00**	**51,235,133,226.40**	**422,562,049,116.68**	**14,518,921,058.35**	**437,080,970,175.03**	**77,389,724,458.69**	**283,623,894,958.50**	**37,239,599,776.73**	**38,827,750,981.11**
	Province	**28,921,840,757.88**	**42,560,500.00**	**28,964,401,257.88**	**-**	**-**	**1,146,629,947.00**	**27,817,771,310.88**	**26,306,891,554.42**	**88,887,618.75**	**26,395,779,173.17**	**-**	**-**	**96,490,000.00**	**26,299,289,173.17**
	Local	**15,197,962,989.45**	**-**	**15,197,962,989.45**	-	-	-	**15,197,962,989.45**	**14,504,149,593.83**	**-**	**14,504,149,593.83**	-	-	-	**14,504,149,593.83**
												361,013,619,417.19			

		Current Year							Previous Year						
Economic code	Particulars	Budget Entity	Extra Budgetary Entity	Total	Amount Received by Province	Received by Local	Received by Extra Budgetary Entity	Amount After Elimination	Budget Entity	Extra Budgetary Entity	Total	Amount Received by Province	Received by Local	Received by Extra Budgetary Entity	Amount After Elimination
32141-43	**Domestic loan Investment**	**7,443,636,956.00**	**626,124,467.00**	**8,069,761,423.00**	**-**	**-**	**69,708,332.00**	**8,000,053,091.00**	**14,890,054,000.00**	**-**	**14,890,054,000.00**	**-**	**-**	**584,961,379.15**	**14,305,092,620.85**
	Federal	7,443,636,956.00	626,124,467.00	8,069,761,423.00			69,708,332.00	8,000,053,091.00	14,890,054,000.00	-	14,890,054,000.00			584,961,379.15	14,305,092,620.85
	Province	-	-	-	-	-		-	-	-	-	-	-		-
	Local	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32141-43	**Domestic loan Investment (Direct payment)**	**28,516,150,742.03**	**-**	**28,516,150,742.03**	**-**	**-**	**-**	**28,516,150,742.03**	**26,967,813,975.59**	**-**	**26,967,813,975.59**	**-**	**-**	**435,583,564.23**	**26,532,230,411.36**
	Federal	28,516,150,742.03		28,516,150,742.03			**-**	28,516,150,742.03	26,967,813,975.59		26,967,813,975.59			435,583,564.23	26,532,230,411.36
	Province	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	**35,959,787,698.03**	**626,124,467.00**	**36,585,912,165.03**	**-**	**-**	**69,708,332.00**	**36,516,203,833.03**	**41,857,867,975.59**	**-**	**41,857,867,975.59**	**-**	**-**	**1,020,544,943.38**	**40,837,323,032.21**
	Federal	**35,959,787,698.03**	**626,124,467.00**	**36,585,912,165.03**	**-**	**-**	**69,708,332.00**	**36,516,203,833.03**	**41,857,867,975.59**	**-**	**41,857,867,975.59**	**-**	**-**	**1,020,544,943.38**	**40,837,323,032.21**
	Province	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Local	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note 19: Foreign Exchange Gain/Loss

Note 19.1: Budgetary Entity

Adjustment Issue	Current Year			Previous Year		
	Receipt	Payment	Total	Receipt	Payment	Total
Adjustment of rollover profit on federal internal loans and the royalty distribution amount from the previous fiscal year.	3,152,277,865.76	-	3,152,277,865.76	(14,445,628,339.46)	-	(14,445,628,339.46)
Adjustment of the brought forward (opening balance) difference due to the reimbursement adjustment at the provincial level.			-	(7,680,762.24)		(7,680,762.24)
Adjustment of the brought forward difference of the consolidated fund due to the refund of amounts to the federal consolidated fund following the provincial report.				3,523,816,624.15	-	3,523,816,624.15
Total	**3,152,277,865.76**	**-**	**3,152,277,865.76**	**(10,929,492,477.55)**	**-**	**(10,929,492,477.55)**

Note 19.2: Extra-Budgetary Entity

Adjustment Issue	Current Year			Previous Year		
	Receipt	Payment	Total	Receipt	Payment	Total
Difference in the opening balance of cash and bank holdings on the federal government				32,958,654,646.25	-	32,958,654,646.25
Difference in the opening balance of cash and bank holdings on the provincial government				65,035,440.62	-	65,035,440.62
Total	-	-	-	**33,023,690,086.87**	**-**	**33,023,690,086.87**

Note 20: Contingent Liability (Budgetary Entity)

Information not received.

Economic code	Particulars	Current Year				Previous Year			
		Federal	Province	Local	Total	Federal	Province	Local	Total
34211	Contingent Liability Amount	-	-	-	-	-	-	-	-

Note 21:Corrections of Errors

Details regarding the corrections of errors made after the submission of the Federal Consolidated Report on October 31, 2025, are as follows:

S.N.	Post Report Changes	Reason for Changes
1	Variance in treasury fund balance.	Non allocatioon of distributable royalty.
2	Decrease in utilazable revenue of federation.	
3	Variance in receipt,expenditure and investment of fedral government.	Electricity Authority reduced the direct payment expenses due to double accounting
4	Variance in expenses of federations in term of mode of payment.	Expenditure booked in budgetary support in accounted in another source of fund.
5	Rise in Balance of various funds.	Entry of fund like Ka 2.7 made not reported previously.
6	Variance in economic Code-wise expenditure of federation.	Expenses incurred in Economic Code 28911 has been adjusted.
7	Variation in annexs concering internal audit.	Figure of Irregularities mistakenlly reported by DTCO Rautahat has been replaced with actual figure.
8	Variance in data of extra budgetary entity.	Additional budgetary entity of Ministry of Agriculture included.

1	As per the report dated 2082/07/14 B.S., under Schedule 1.2, Revenue Head No. 14000, the actual receipts stood at Rs. 125,783,772,181.15, resulting in a deficit of Rs. -4,115,485,305.08 in recognized revenue. Consequently, a reduced consolidated fund balance of receipts amounting to Rs. 200,461,460,897.08 was established.	The accounts have been reconciled by deducting the amount due to the non-realization of distributable royalty receipts.
2	As per the report dated 2082/07/14 B.S., under Schedule 1.2, Revenue Head No. 14000, the actual receipts stood at Rs. 125,783,772,181.15, resulting in a deficit of Rs. -4,115,485,305.08 in recognized revenue. Consequently, a reduced consolidated fund balance of receipts amounting to Rs. 200,461,460,897.08 was established. (Note: This entry is duplicated in the original document).	The accounts have been reconciled by deducting the amount due to the non-realization of distributable royalty receipts.
3	In Note No. 15, reporting was executed on the basis of the outstanding receivables statement submitted in the Inland Revenue Department's report for Fiscal Year 2024/25.	The details have been appended as this statement was omitted during the initial reporting process.
4	In Note No. 10, the external debt liability was stated as Rs. 1,253,197,937,628.56; due to a reporting variance in the statement, the corrected report has been submitted.	A data entry variance occurred during the reporting sequence.
5	In Note No. 14, the expenditure commitment amount was recorded as Rs. 893,766,377,013.53; since this led to a discrepancy, the statement has been rectified and the report resubmitted.	The accounts were reconciled post-reporting.
6	A discrepancy occurred in the statements of extra-budgetary entities.	The statement variance arose due to error rectifications executed post-reporting.
7	In Note Nos. 5 and 6, the financial statements of diplomatic missions have been incorporated.	The details have been appended following the receipt of financial statements post-reporting.
8	A variance occurred in the opening balance of the Treasury position.	I. During the accounting adjustment of the closing balance from the preceding fiscal year for Madhesh Province, the brought forward (opening balance) was under-drawn by a total of Rs. 466,043,489.28, comprising Rs. 299,734,552.94 in the Treasury position and Rs. 166,308,936.34 in Other Funds. II. An additional Rs. 173,344,743.92 was credited to the Consolidated Fund compared to the preceding fiscal year for Karnali Province.
9	A discrepancy occurred in the statements of extra-budgetary entities.	While only nine extra-budgetary entities only from Koshi Province were incorporated in the preceding fiscal year, the current statement covers 31 entities across all seven provinces, thereby resulting in a structural variance in the reporting data.

Note 22: Guarantee

Particulars		Current Year	Last Year			Total Upto Current FY
		Interest	Initial Gurantee (Principal)	Interest	Total	
Federal	Nepal Airlines Corporation (Widebody Acquisition) Lending Entity Employee Provident fund	**1,627,800,000.00**	**12,000,000,000.00**	**7,497,100,000.00**	**19,497,100,000.00**	**21,124,900,000.00**
	Nepal Airlines Corporation (Widebody Acquisition) Lending Entity Citizen Investment Trust	**1,730,700,000.00**	**12,000,000,000.00**	**7,391,000,000.00**	**19,391,000,000.00**	**21,121,700,000.00**
	Nepal Airlines Corporation (Narrowbody Aircraft Acquisition) Lending Entity Employee Provident fund	**(279,300,000.00)**	**10,000,000,000.00**	**493,700,000.00**	**10,493,700,000.00**	**10,214,400,000.00**
Province	Entities	-	-	-	-	-
Local	Entities	-	-	-	-	-
Total		**3,079,200,000.00**	**34,000,000,000.00**	**15,381,800,000.00**	**49,381,800,000.00**	**52,461,000,000.00**

Note 23: Tax Expenditure/Waiver

Information not received

Note 24: Social Security

Gratuity, leave, medical treatment, or pension accrued by social security of the employees is accounted for upon the creation of liability. Contingent liabilities arising from such social security benefits are not calculated due to the complexity caused by inter-ministerial employee transfers. Similarly, social security provisions for individuals other than employees are recognized only upon cash disbursements in line with the Federal Appropriation Act. Contingent liabilities related to social security are not estimated.

Note 25: Subsequent Event After the End of Fiscal Year/Accounting Period

Substantial matters that occurred after the end of the accounting period (i.e., the financial year) and within the reporting period are outlined below. The report confirms that there have been no significant events that would impact the reporting.

OAG Form No.: 270

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Consolidated Financial Statements of Government of Nepal

Fiscal year: 2024/25

Component of Statements

1. Consolidated Annual Report of Receipts and Payments (Budgetary and Extra Budgetary entities)
2. Annual Report of Receipts and Payments (Budgetary Entities)
3. Annual Report of Receipts and Payments (Extra Budgetary Entites)
4. Budget Comparision Statement (Budgetary Entities)
5. Annual Financial statement of Federal Consolidated Fund
6. Annual Report of Federal Divisible Fund
7. Consolidated Statement of CoFOG-wise Expenditure

June, 2026

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Consolidated Annual Report of Receipts and Payments (Budgetary and Extra Budgetary entities)

Fiscal Year 2024/25

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
1	**Receipts**		1	2	3=1+2	4	5	6=4+5
	Revenue, Grant and Other Receipts		**1,172,520,290,535.65**	**13,769,586,109.04**	**1,186,289,876,644.69**	**1,005,389,452,438.16**	**10,120,745,415.91**	**1,015,510,197,854.07**
11000	Tax revenue	1.2	910,725,803,740.40	-	910,725,803,740.40	820,697,033,432.69	-	820,697,033,432.69
14000	Other revenue	1.2	201,383,520,982.86	-	201,383,520,982.86	133,926,035,665.51	-	133,926,035,665.51
13000	Grant	1.3	37,624,538,056.11	13,769,586,109.04	51,394,124,165.15	14,207,463,194.69	10,120,745,415.91	24,328,208,610.60
	Other Receipts		**22,786,427,756.28**	**-**	**22,786,427,756.28**	**36,558,920,145.27**	**-**	**36,558,920,145.27**
15000	Irregularities, return of released amount and grant refunds	1.2	22,786,427,756.28	-	22,786,427,756.28	36,558,920,145.27	-	36,558,920,145.27
	Investments and Financing Receipts		**421,450,304,289.85**	**38,472,935,234.75**	**459,923,239,524.60**	**317,865,223,757.19**	**37,088,615,809.46**	**354,953,839,566.65**
32156 - 59	Sale of shares and disinvestment	2.1	-	-	-	-	-	-
32147 - 49	Domestic debt Repayments receipts	2.2	3,194,213,186.52	-	3,194,213,186.52	7,260,989,738.00	-	7,260,989,738.00
32242	External debt repayments receipts	2.2	-	-	-	-	-	-
33141 - 44	Domestic debt receipts	2.3	329,781,417,080.44	-	329,781,417,080.44	234,421,420,000.00	-	234,421,420,000.00
33241	External debt receipts	2.4	88,474,674,022.89	38,472,935,234.75	126,947,609,257.64	76,182,814,019.19	37,088,615,809.46	113,271,429,828.65
A.	**Total Receipts**		**1,593,970,594,825.50**	**52,242,521,343.79**	**1,646,213,116,169.29**	**1,323,254,676,195.34**	**47,209,361,225.37**	**1,370,464,037,420.72**
2	**Payments**							-
2.1	**Recurrent Expenses**		**1,000,654,641,724.48**	**5,658,300,818.18**	**1,006,312,942,542.66**	**946,744,469,858.25**	**5,421,702,708.28**	**952,166,172,566.53**
21000	Compensation of employees	3.1	189,615,574,356.83	300,433,535.93	189,916,007,892.76	183,550,148,439.76	336,820.00	183,550,485,259.76
22000	Use of goods and services	3.1	55,766,891,820.23	2,239,031,452.91	58,005,923,273.14	46,362,203,099.97	2,221,030,912.44	48,583,234,012.41
24000	Interests, fees and bank commissions	3.1	72,098,640,164.95	-	72,098,640,164.95	83,176,077,374.02	-	83,176,077,374.02
25000	Subsidies	3.1	769,060,552.88	-	769,060,552.88	740,364,062.45	-	740,364,062.45
26000	Grants	3.1	424,615,135,683.33	1,285,432,819.43	425,900,568,502.76	398,698,424,040.51	1,142,946,357.79	399,841,370,398.30
27000	Social securities / benefits	3.1	245,890,239,482.02	1,779,886,543.35	247,670,126,025.37	226,847,544,692.62	2,008,865,048.60	228,856,409,741.22
28000	Others	3.1	11,899,099,664.24	53,516,466.56	11,952,616,130.80	7,369,708,148.92	48,523,569.45	7,418,231,718.37

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
31000	**Capital Expenditure (Investment in Non-Financial Assets)**		**224,874,007,153.85**	**16,186,344,718.75**	**241,060,351,872.60**	**196,866,503,828.76**	**13,658,688,290.86**	**210,525,192,119.62**
31100	**Acquisition of Fixed Assets**		**219,151,255,006.86**	**16,182,712,833.71**	**235,333,967,840.57**	**193,531,293,095.45**	**13,652,982,305.57**	**207,184,275,401.02**
31110	Buildings and structures	3.2	25,188,042,584.11	204,401,796.75	25,392,444,380.86	25,217,829,068.37	159,593,676.80	25,377,422,745.17
31120	Machinery and equipments	3.2	10,965,715,963.71	129,027,903.78	11,094,743,867.49	11,060,357,211.48	261,091,374.88	11,321,448,586.36
31130 - 40	Other fixed assets (other capital expenditure)	3.2	6,869,954,871.70	1,341,602,751.79	8,211,557,623.49	8,189,226,613.08	935,922,781.37	9,125,149,394.45
31150	Public constructions	3.2	171,673,806,397.81	14,507,306,401.39	186,181,112,799.20	145,421,780,350.11	12,296,374,472.52	157,718,154,822.63
31160	Improvement of built structure	3.2	1,297,408,095.17	186,960.00	1,297,595,055.17	934,903,692.84	-	934,903,692.84
31170	Assets major improvement expenditure	3.2	3,156,327,094.36	187,020.00	3,156,514,114.36	2,707,196,159.57	-	2,707,196,159.57
31400	**Non Produced Assets (Natural Assets)**		**5,722,752,146.99**	**3,631,885.04**	**5,726,384,032.03**	**3,335,210,733.31**	**5,705,985.29**	**3,340,916,718.60**
31410	Land acquisition	3.2	5,429,201,779.99	188,460.00	5,429,390,239.99	3,333,494,263.31	-	3,333,494,263.31
31440	Intangible non produced assets	3.2	293,550,367.00	3,443,425.04	296,993,792.04	1,716,470.00	5,705,985.29	7,422,455.29
32000	**Financing**		**303,223,736,199.77**	**30,397,875,806.86**	**333,621,612,006.63**	**243,105,315,845.91**	**28,128,970,226.23**	**271,234,286,072.14**
33145-47	Principal repayments of domestic borrowing	4.2	244,229,206,000.00	-	244,229,206,000.00	182,557,400,000.00	-	182,557,400,000.00
33242	Principal repayments of external debt	4.2	47,285,859,292.85	-	47,285,859,292.85	40,722,142,825.06	-	40,722,142,825.06
32141-43	Domestic debt investment	4.1	8,069,761,423.00	28,516,150,742.03	36,585,912,165.03	14,205,092,620.85	26,532,230,411.36	40,737,323,032.21
32151-52	Domestic share investment	4.1	3,099,195,881.00	1,881,725,064.83	4,980,920,945.83	5,404,621,000.00	1,596,739,814.87	7,001,360,814.87
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	539,713,602.92	-	539,713,602.92	216,059,400.00	-	216,059,400.00
B.	**Total Payments**		**1,528,752,385,078.10**	**52,242,521,343.79**	**1,580,994,906,421.89**	**1,386,716,289,532.92**	**47,209,361,225.37**	**1,433,925,650,758.29**
C.	**Surplus/Deficit (C=A-B)**		**65,218,209,747.40**	**-**	**65,218,209,747.40**	**(63,461,613,337.58)**	**-**	**(63,461,613,337.58)**
D.	**Change in Balance of Deposits, Other Funds Including Emergency Fund**	**5**	**2,412,577,476.18**	**-**	**2,412,577,476.18**	**26,172,018,392.13**		**26,172,018,392.13**
E.	**Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)**		**67,630,787,223.58**	**-**	**67,630,787,223.58**	**(37,289,594,945.44)**	**-**	**(37,289,594,945.44)**
F.	**Previous Year Cash and Bank Balance**		**(15,440,601,011.89)**	**-**	**(15,440,601,011.89)**	**(25,555,289,052.16)**	**-**	**(25,555,289,052.16)**
G.	**Foreign Exchange Gain/Loss and Other Adjustments Current Year**	**19**	**3,152,277,865.76**	**-**	**3,152,277,865.76**	**47,404,282,985.71**	**-**	**47,404,282,985.71**
H.	**Closing Cash and Bank Balance (H=E+F+G)**		**55,342,464,077.45**	**-**	**55,342,464,077.45**	**(15,440,601,011.89)**	**-**	**(15,440,601,011.89)**

Note: Grant provided to non-budgetary entities has been deduced in Receipts and Payments so as not to be double counted.

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Annual Report of Receipts and Payments (Budgetary Entities)

Fiscal Year 2024/25

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
1	**Receipts**		1	2	3=1+2	4	5	6=4+5
	Revenue, Grant and Other Receipts		**1,066,247,708,046.78**	**13,183,819,059.63**	**1,079,431,527,106.41**	**966,811,152,724.11**	**10,100,697,788.94**	**976,911,850,513.05**
11000	Tax revenue	1.2	910,725,803,740.40		910,725,803,740.40	820,697,033,432.69		820,697,033,432.69
14000	Other revenue	1.2	121,668,286,876.07		121,668,286,876.07	108,350,760,440.68		108,350,760,440.68
13000	Grant	1.3	16,468,666,947.97	13,183,819,059.63	29,652,486,007.60	13,908,698,103.58	10,100,697,788.94	24,009,395,892.52
	Other Receipts		**17,384,950,482.34**	**-**	**17,384,950,482.34**	**23,854,660,747.16**	**-**	**23,854,660,747.16**
15000	Irregularities, return of released amount and grant refunds	1.2	17,384,950,482.34		17,384,950,482.34	23,854,660,747.16		23,854,660,747.16
	Investments and Financing Receipts		**420,185,205,798.85**	**38,472,935,234.75**	**458,658,141,033.60**	**317,865,223,757.19**	**37,088,615,809.46**	**354,953,839,566.65**
32156 - 59	Sale of shares and disinvestment	2.1	-		-	-		-
32147 - 49	Domestic debt Repayments receipts	2.2	2,634,204,695.52		2,634,204,695.52	7,260,989,738.00		7,260,989,738.00
32242	External debt repayments receipts	2.2	-		-	-		-
33141 - 44	Domestic debt receipts	2.3	329,076,327,080.44		329,076,327,080.44	234,421,420,000.00		234,421,420,000.00
33241	External debt receipts	2.4	88,474,674,022.89	38,472,935,234.75	126,947,609,257.64	76,182,814,019.19	37,088,615,809.46	113,271,429,828.65
A.	**Total Receipts**		**1,486,432,913,845.63**	**51,656,754,294.38**	**1,538,089,668,140.01**	**1,284,676,376,481.30**	**47,189,313,598.40**	**1,331,865,690,079.70**
2	**Payments**							
2.1	**Recurrent Expenses**		**951,503,155,192.53**	**5,085,336,964.13**	**956,588,492,156.66**	**923,704,739,881.07**	**5,421,702,708.28**	**929,126,442,589.35**
21000	Compensation of employees	3.1	156,592,730,435.48	245,000.00	156,592,975,435.48	154,681,797,130.35	336,820.00	154,682,133,950.35
22000	Use of goods and services	3.1	39,700,003,691.78	1,959,066,948.67	41,659,070,640.45	37,043,010,176.87	2,221,030,912.44	39,264,041,089.31
24000	Interests, fees and bank commissions	3.1	70,448,710,967.63	-	70,448,710,967.63	82,097,795,282.40	-	82,097,795,282.40
25000	Subsidies	3.1	646,930,965.71	-	646,930,965.71	695,984,112.45	-	695,984,112.45
26000	Grants	3.1	437,730,547,282.92	1,293,088,805.55	439,023,636,088.47	421,419,102,758.89	1,142,946,357.79	422,562,049,116.68
27000	Social securities / benefits	3.1	242,481,130,565.06	1,779,886,543.35	244,261,017,108.41	224,660,910,881.46	2,008,865,048.60	226,669,775,930.06
28000	Others	3.1	3,903,101,283.95	53,049,666.56	3,956,150,950.51	3,106,139,538.65	48,523,569.45	3,154,663,108.10

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
31000	**Capital Expenditure (Investment in Non-Financial Assets)**		**207,805,008,024.24**	**16,173,541,523.39**	**223,978,549,547.63**	**178,824,306,080.87**	**13,203,057,099.66**	**192,027,363,180.53**
31100	**Acquisition of Fixed Assets**		**205,188,721,886.88**	**16,170,098,098.35**	**221,358,819,985.23**	**175,490,811,817.56**	**13,197,351,114.37**	**188,688,162,931.93**
31110	Buildings and structures	3.2	23,099,750,395.85	202,708,987.30	23,302,459,383.15	24,049,421,848.03	159,593,676.80	24,209,015,524.83
31120	Machinery and equipments	3.2	8,661,291,881.29	119,343,775.37	8,780,635,656.66	8,916,025,161.55	261,091,374.88	9,177,116,536.43
31130 - 40	Other fixed assets (other capital expenditure)	3.2	5,937,770,349.31	1,340,925,834.29	7,278,696,183.60	7,168,267,410.81	866,538,652.03	8,034,806,062.84
31150	Public constructions	3.2	163,996,232,143.72	14,507,119,501.39	178,503,351,645.11	131,822,489,064.73	11,910,127,410.66	143,732,616,475.39
31160	Improvement of built structure	3.2	1,048,428,449.10	-	1,048,428,449.10	893,554,177.98	-	893,554,177.98
31170	Assets major improvement expenditure	3.2	2,445,248,667.61	-	2,445,248,667.61	2,641,054,154.46	-	2,641,054,154.46
31400	**Non Produced Assets (Natural Assets)**		**2,616,286,137.36**	**3,443,425.04**	**2,619,729,562.40**	**3,333,494,263.31**	**5,705,985.29**	**3,339,200,248.60**
31410	Land acquisition	3.2	2,614,809,227.36	-	2,614,809,227.36	3,333,494,263.31	-	3,333,494,263.31
31440	Intangible non produced assets	3.2	1,476,910.00	3,443,425.04	4,920,335.04	-	5,705,985.29	5,705,985.29
32000	**Financing**		**302,281,005,732.77**	**30,397,875,806.86**	**332,678,881,539.63**	**243,683,229,225.06**	**28,564,553,790.46**	**272,247,783,015.52**
33145-47	Principal repayments of domestic borrowing	4.2	243,912,600,000.00	-	243,912,600,000.00	182,557,400,000.00	-	182,557,400,000.00
33242	Principal repayments of external debt	4.2	47,285,859,292.85	-	47,285,859,292.85	40,722,142,825.06	-	40,722,142,825.06
32141 -43	Domestic debt investment	4.1	7,443,636,956.00	28,516,150,742.03	35,959,787,698.03	14,790,054,000.00	26,967,813,975.59	41,757,867,975.59
32151 -52	Domestic share investment	4.1	3,099,195,881.00	1,881,725,064.83	4,980,920,945.83	5,397,573,000.00	1,596,739,814.87	6,994,312,814.87
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	539,713,602.92	-	539,713,602.92	216,059,400.00	-	216,059,400.00
B.	**Total Payments**		**1,461,589,168,949.54**	**51,656,754,294.38**	**1,513,245,923,243.92**	**1,346,212,275,187.00**	**47,189,313,598.40**	**1,393,401,588,785.40**
C.	**Surplus/Deficit (C=A-B)**		**24,843,744,896.09**	**-**	**24,843,744,896.09**	**(61,535,898,705.70)**	**-**	**(61,535,898,705.70)**
D.	**Change in Balance of Deposits, Other Funds Including Emergency Fund**	5.0	**31,106,361,434.89**	**-**	**31,106,361,434.89**	**6,573,806,097.88**		**6,573,806,097.88**
E.	**Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)**		**55,950,106,330.98**	**-**	**55,950,106,330.98**	**(54,962,092,607.82)**	**-**	**(54,962,092,607.82)**
F.	**Previous Year Cash and Bank Balance**		**(87,410,654,843.26)**	**-**	**(87,410,654,843.26)**	**(46,894,190,574.90)**		**(46,894,190,574.90)**
G.	**Foreign Exchange Gain/Loss and Other Adjustments Current Year**	19.1	**3,152,277,865.76**		**3,152,277,865.76**	**14,445,628,339.46**		**14,445,628,339.46**
H.	**Closing Cash and Bank Balance (H=E+F+G)**		**(28,308,270,646.52)**	**-**	**(28,308,270,646.52)**	**(87,410,654,843.26)**	**-**	**(87,410,654,843.26)**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Annual Report of Receipts and Payments (Extra Budgetary Entites)

Fiscal Year 2024/25

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
1	**Receipts**		1	2	3=1+2	4	5	6=4+5
	Revenue, Grant and Other Receipts		**133,609,643,683.75**	**593,423,035.53**	**134,203,066,719.28**	**75,817,899,490.78**	**20,047,626.97**	**75,837,947,117.75**
11000	Tax revenue	1.1	-		**-**	**-**		**-**
14000	Other revenue	1.1	79,715,234,106.79		**79,715,234,106.79**	**25,575,275,224.83**		**25,575,275,224.83**
13000	Grant	1.3	48,492,932,303.02	593,423,035.53	**49,086,355,338.55**	**37,538,364,867.84**	**20,047,626.97**	**37,558,412,494.81**
	Other Receipts		**5,401,477,273.94**	**-**	**5,401,477,273.94**	**12,704,259,398.11**	**-**	**12,704,259,398.11**
15000	Irregularities, return of released amount and grant refunds	1.1	5,401,477,273.94		**5,401,477,273.94**	**12,704,259,398.11**		**12,704,259,398.11**
	Investments and Financing Receipts		**1,265,098,491.00**	**-**	**1,265,098,491.00**	**584,961,379.15**	**435,583,564.23**	**1,020,544,943.38**
32156 - 59	Sale of shares and disinvestment	2.1	-	-	**-**	-		**-**
32147 - 49	Domestic debt Repayments receipts	2.2	560,008,491.00	**-**	**560,008,491.00**	-		**-**
32242	External debt repayments receipts	2.2	-	-	**-**	-		**-**
33141 - 44	Domestic debt receipts	2.3	705,090,000.00	**-**	**705,090,000.00**	-		**-**
33241	External debt receipts	2.4	-	-	**-**	584,961,379.15	435,583,564.23	**1,020,544,943.38**
A.	**Total Receipts**		**134,874,742,174.75**	**593,423,035.53**	**135,468,165,210.28**	**76,402,860,869.93**	**455,631,191.20**	**76,858,492,061.13**
2	**Payments**							
2.1	**Recurrent Expenses**		**76,488,547,726.83**	**580,619,840.17**	**77,069,167,567.00**	**60,279,329,753.91**	**-**	**60,279,329,753.91**
21000	Compensation of employees	3.1	33,022,843,921.35	300,188,535.93	**33,323,032,457.28**	28,868,351,309.41	**-**	**28,868,351,309.41**
22000	Use of goods and services	3.1	16,066,888,128.45	279,964,504.24	**16,346,852,632.69**	9,319,192,923.10	**-**	**9,319,192,923.10**

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
24000	Interests, fees and bank commissions	3.1	1,649,929,197.32	-	**1,649,929,197.32**	1,078,282,091.62	-	**1,078,282,091.62**
25000	Subsidies	3.1	122,129,587.17	-	**122,129,587.17**	44,379,950.00	-	**44,379,950.00**
26000	Grants	3.1	14,221,649,595.29	-	**14,221,649,595.29**	14,518,921,058.35	-	**14,518,921,058.35**
27000	Social securities / benefits	3.1	3,409,108,916.96	-	**3,409,108,916.96**	2,186,633,811.16	-	**2,186,633,811.16**
28000	Others	3.1	7,995,998,380.29	466,800.00	**7,996,465,180.29**	4,263,568,610.27	-	**4,263,568,610.27**
31000	**Capital Expenditure (Investment in Non-Financial Assets)**		**17,068,999,129.61**	**12,803,195.36**	**17,081,802,324.97**	**18,042,197,747.89**	**455,631,191.20**	**18,497,828,939.09**
31100	**Acquisition of Fixed Assets**		**13,962,533,119.98**	**12,614,735.36**	**13,975,147,855.34**	**18,040,481,277.89**	**455,631,191.20**	**18,496,112,469.09**
31110	Buildings and structures	3.2	2,088,292,188.26	1,692,809.45	**2,089,984,997.71**	1,168,407,220.34	-	**1,168,407,220.34**
31120	Machinery and equipments	3.2	2,304,424,082.42	9,684,128.41	**2,314,108,210.83**	2,144,332,049.93	-	**2,144,332,049.93**
31130 - 40	Other fixed assets (other capital expenditure)	3.2	932,184,522.39	676,917.50	**932,861,439.89**	1,020,959,202.27	69,384,129.34	**1,090,343,331.61**
31150	Public constructions	3.2	7,677,574,254.09	186,900.00	**7,677,761,154.09**	13,599,291,285.38	386,247,061.86	**13,985,538,347.24**
31160	Improvement of built structure	3.2	248,979,646.07	186,960.00		41,349,514.86	-	
31170	Assets major improvement expenditure	3.2	711,078,426.75	187,020.00	**711,265,446.75**	66,142,005.11	-	**66,142,005.11**
31400	**Non Produced Assets (Natural Assets)**	3.2	**3,106,466,009.63**	**188,460.00**	**3,106,654,469.63**	**1,716,470.00**	-	**1,716,470.00**
31410	Land acquisition	3.2	2,814,392,552.63	188,460.00	**2,814,581,012.63**	-	-	-
31440	Intangible non produced assets	-	292,073,457.00	-	**292,073,457.00**	1,716,470.00	-	**1,716,470.00**
32000	**Financing**		**942,730,467.00**	-	**942,730,467.00**	**7,048,000.00**	-	**7,048,000.00**
33145-47	Principal repayments of domestic borrowing	4.2	316,606,000.00	-	**316,606,000.00**	-	-	-
33242	Principal repayments of external debt	4.2	-	-	-	-	-	-
32141 -43	Domestic debt investment	4.1	626,124,467.00	-	**626,124,467.00**	-	-	-
32151 -52	Domestic share investment	4.1	-	-	-	7,048,000.00	-	**7,048,000.00**
32241	External debt investment	4.1	-	-	-	-	-	-

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
32251	External share investment	4.1	-	-	-	-	-	-
B.	**Total Payments**		**94,500,277,323.44**	**593,423,035.53**	**95,093,700,358.97**	**78,328,575,501.80**	**455,631,191.20**	**78,784,206,693.00**
C.	**Surplus/Deficit (C=A-B)**		**40,374,464,851.31**	**-**	**40,374,464,851.31**	**(1,925,714,631.87)**	**-**	**(1,925,714,631.87)**
D.	**Change in Balance of Deposits, Other Funds Including Emergency Fund**	**5.0**	**(28,693,783,958.71)**		**(28,693,783,958.71)**	**19,598,212,294.25**		**19,598,212,294.25**
E.	**Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)**		**11,680,680,892.60**	**-**	**11,680,680,892.60**	**17,672,497,662.38**		**17,672,497,662.38**
F.	**Previous Year Cash and Bank Balance**		**71,970,053,831.37**	**-**	**71,970,053,831.37**	**21,338,901,522.74**		**21,338,901,522.74**
G.	**Foreign Exchange Gain/Loss and Other Adjustments Current Year**	**19.2**			**-**	**32,958,654,646.25**		**32,958,654,646.25**
H.	**Closing Cash and Bank Balance (H=E+F+G)**		**83,650,734,723.97**	**-**	**83,650,734,723.97**	**71,970,053,831.37**	**-**	**71,970,053,831.37**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Budget Comparision Statement (Budgetary Entities)

Fiscal Year 2024/25

(In Rs.)

S.N	Particulars	Note No.	Current Year			Previous Year		
			Initial Budget/ Estimate	Final Budget/Estimate	Actual Receipts/Payments	Initial Budget/Estimate	Final Budget/Estimate	Actual Receipts/ Payments
1	**Revenue,Grant and Other Receipts (7+8)**		**1,260,303,000,000.00**	**-**	**1,079,431,527,106.41**	**1,422,541,700,000.00**	**-**	**976,911,850,513.05**
2	Revenue and other receipts (3+4+5)		1,419,303,000,000.00	-	1,197,200,193,175.76	1,422,541,700,000.00	-	952,902,454,620.53
3	Tax	1.2	1,284,209,600,000.00	-	585,948,713,651.24	1,305,479,600,000.00	-	820,697,033,432.69
4	Other revenue	1.2	135,093,400,000.00	-	593,866,529,042.18	117,062,100,000.00	-	108,350,760,440.68
5	Miscelleneous receipts	1.2	-	-	17,384,950,482.34	-	-	23,854,660,747.16
6	Revenue shared to province and other level of governments	1.4	159,000,000,000.00	-	147,421,152,076.95	-	-	-
7	Revenue transferable to consolidated fund (2-6)		1,260,303,000,000.00	-	1,049,779,041,098.81	1,422,541,700,000.00	-	952,902,454,620.53
8	Grant	1.3	-	-	29,652,486,007.60	-	-	24,009,395,892.52
9	**Expenditure (10+11)**		**1,493,018,500,000.00**	**1,483,824,300,000.00**	**1,180,567,041,704.29**	**1,443,858,500,000.00**	**1,441,818,428,000.00**	**1,121,153,805,769.88**
10	**Recurrent expenses**		**1,140,664,500,000.00**	**1,125,754,039,537.00**	**956,588,492,156.66**	**1,141,784,100,000.00**	**1,132,557,251,494.00**	**929,126,442,589.35**
	Compensation of employees	3.1	163,275,926,000.00	166,218,969,295.00	156,592,975,435.48	174,521,500,000.00	171,823,666,480.00	154,682,133,950.35
	Use of goods and services	3.1	54,997,272,000.00	57,427,020,109.00	41,659,070,640.45	54,722,600,000.00	57,488,537,063.00	39,264,041,089.31
	Interests,service charges and bank commissions	3.1	103,125,978,000.00	94,715,978,000.00	70,448,710,967.63	105,385,800,000.00	103,939,000,000.00	82,097,795,282.40
	Subsidies	3.1	947,863,000.00	949,713,000.00	646,930,965.71	963,800,000.00	958,800,000.00	695,984,112.45
	Grants	3.1	539,732,958,210.00	529,247,514,465.00	439,023,636,088.47	518,387,600,000.00	516,134,324,186.00	422,562,049,116.68
	Social securities	3.1	259,356,354,000.00	268,611,453,226.00	244,261,017,108.41	258,791,900,000.00	268,995,882,741.00	226,669,775,930.06
	Other expenses	3.1	19,228,148,790.00	8,583,391,442.00	3,956,150,950.51	29,010,900,000.00	13,217,041,024.00	3,154,663,108.10
11	**Capital Expenditure**		**352,354,000,000.00**	**358,070,260,463.00**	**223,978,549,547.63**	**302,074,400,000.00**	**309,261,176,506.00**	**192,027,363,180.53**

S.N	Particulars	Note No.	Current Year			Previous Year		
			Initial Budget/ Estimate	Final Budget/Estimate	Actual Receipts/Payments	Initial Budget/Estimate	Final Budget/Estimate	Actual Receipts/ Payments
	Capital expenditure	3.2	352,354,000,000.00	358,070,260,463.00	223,978,549,547.63	302,074,400,000.00	309,261,176,506.00	192,027,363,180.53
12	**Budget Surplus (-)/Deficit (+) (1-9)**		**(232,715,500,000.00)**	**(1,483,824,300,000.00)**	**(101,135,514,597.88)**	**(21,316,800,000.00)**	**(1,441,818,428,000.00)**	**(144,241,955,256.84)**
13	**Transaction in Financing Assets and Liabilities (14+19+22-25)**		**(175,464,600,000.00)**	**376,478,700,000.00**	**(125,979,259,493.97)**	**(145,295,500,000.00)**	**26,404,972,000.00**	**(82,706,056,551.13)**
14	**Domestic Financial Assets (15+16+17-18)**		**67,207,800,000.00**	**67,797,800,000.00**	**38,306,503,948.34**	**81,928,700,000.00**	**82,521,972,000.00**	**41,491,191,052.46**
15	Loan investment in public corporations	4.1	56,486,400,000.00	57,076,400,000.00	35,959,787,698.03	67,596,300,000.00	71,978,199,000.00	41,757,867,975.59
16	Loan investments in other institutions	4.1	-	-	-	-	-	-
17	Share investment in corporations	4.1	10,721,400,000.00	10,721,400,000.00	4,980,920,945.83	14,332,400,000.00	10,543,773,000.00	6,994,312,814.87
18	loan investment repayments receipts	2.2	-	-	2,634,204,695.52	-	-	7,260,989,738.00
19	**External Financial Assets (20+21)**		**350,100,000.00**	**544,300,000.00**	**539,713,602.92**	**350,000,000.00**	**350,000,000.00**	**216,059,400.00**
20	External debt investment	4.1	-	-	-	-	-	-
21	External share investment	4.1	350,100,000.00	544,300,000.00	539,713,602.92	350,000,000.00	350,000,000.00	216,059,400.00
22	**Domestic Liability (23+24)**		**(84,220,000,000.00)**	**245,780,000,000.00**	**(85,163,727,080.44)**	**(57,442,600,000.00)**	**182,557,400,000.00**	**(51,864,020,000.00)**
23	Loan receipts from other institutions (Deduct)	2.3	(330,000,000,000.00)		(329,076,327,080.44)	(240,000,000,000.00)	-	(234,421,420,000.00)
24	Principal repayments of bonds	4.2	245,780,000,000.00	245,780,000,000.00	243,912,600,000.00	182,557,400,000.00	182,557,400,000.00	182,557,400,000.00
25	**External Financial Liability (26+27)**		**(158,802,500,000.00)**	**62,356,600,000.00**	**(79,661,749,964.79)**	**(170,131,600,000.00)**	**(239,024,400,000.00)**	**(72,549,287,003.59)**
26	External debt receipts (Deduct)	2.4	(212,749,100,000.00)		(126,947,609,257.64)	(212,749,100,000.00)	(283,088,700,000.00)	(113,271,429,828.65)
27	Principal repayments of external debt	4.2	53,946,600,000.00	62,356,600,000.00	47,285,859,292.85	42,617,500,000.00	44,064,300,000.00	40,722,142,825.06
28	**Budget Surplus(-)/Deficit (+) (12-13)**				**24,843,744,896.09**			**(61,535,898,705.70)**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Annual Financial statement of Federal Consolidated Fund

Fiscal Year 2024/25

(In Rs.)

Particulars	Note No.	Current Year Transaction			Previous Year Transaction		
		Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments(-Direct Payments)	Total
1	2	3	4	5=3+4	6	7	8=6+7
1.Revenue,Grant and Other Receipts		**1,066,247,708,046.78**	**13,183,819,059.63**	**1,079,431,527,106.41**	**966,811,152,724.11**	**10,100,697,788.94**	**976,911,850,513.05**
1.1 Revenue		1,032,394,090,616.47	-	1,032,394,090,616.47	929,047,793,873.37	-	929,047,793,873.37
A. Tax	1.2	910,725,803,740.40		910,725,803,740.40	820,697,033,432.69		820,697,033,432.69
B. Other revenue	1.2	121,668,286,876.07		121,668,286,876.07	108,350,760,440.68		108,350,760,440.68
1.2 Grant		**16,468,666,947.97**	**13,183,819,059.63**	**29,652,486,007.60**	**13,908,698,103.58**	**10,100,697,788.94**	**24,009,395,892.52**
A. Bilateral external grant	1.3	5,365,861,131.37	9,597,081,274.66	14,962,942,406.03	1,360,052,051.44	3,663,413,172.38	5,023,465,223.82
B. Multilateral external grant	1.3	11,102,805,816.60	3,586,737,784.97	14,689,543,601.57	12,548,646,052.14	6,437,284,616.56	18,985,930,668.70
C. Inter government fiscal transfer	1.3	-	-	-	-	-	-
1.3 Irregularities and other receipts	1.2	17,384,950,482.34		17,384,950,482.34	23,854,660,747.16		23,854,660,747.16
2. Receipts from Financing Transactions		**420,185,205,798.85**	**38,472,935,234.75**	**458,658,141,033.60**	**317,865,223,757.19**	**37,088,615,809.46**	**354,953,839,566.65**
2.1 Receipts of Loan Investment Repayments		**2,634,204,695.52**	**-**	**2,634,204,695.52**	**7,260,989,738.00**	**-**	**7,260,989,738.00**
A. Receipts of domestic debt investment repayments	2.2	2,634,204,695.52		2,634,204,695.52	7,260,989,738.00		7,260,989,738.00
B. Receipts of external debt investment repayments	2.2	-		-	-		-
2.2 Sale of share		-	-	**-**	-	-	**-**
A. Sale of domestic share	2.1	**-**		**-**	**-**		**-**
B. Sale of external share	2.1	**-**		**-**	**-**		**-**
2.3 External debt Receipts		**88,474,674,022.89**	**38,472,935,234.75**	**126,947,609,257.64**	**76,182,814,019.19**	**37,088,615,809.46**	**113,271,429,828.65**
A. Multilateral	2.4	-	-	-	-	-	-

Particulars	Note No.	Current Year Transaction			Previous Year Transaction		
		Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments(-Direct Payments)	Total
B. Bilateral	2.4	-	-	-	-	-	-
C. Other				-			-
2.4 Domestic Loan		**329,076,327,080.44**	**-**	**329,076,327,080.44**	**234,421,420,000.00**	**-**	**234,421,420,000.00**
A. National saving bond	2.3	-		-	-		-
B. Citizen saving bond	2.3	3,900,170,000.00		3,900,170,000.00	369,800,000.00		369,800,000.00
C. Development bond	2.3	210,950,000,000.00		210,950,000,000.00	179,000,000,000.00		179,000,000,000.00
D. Foreign employment bond	2.3	140,560,000.00		140,560,000.00	51,620,000.00		51,620,000.00
E. Special bond	2.3	-		-	-		-
F. Treasury bill based on interest	2.3	-		-	-		-
G. Treasury bill based in discount coupon	2.3	114,085,597,080.44		114,085,597,080.44	55,000,000,000.00		55,000,000,000.00
H. Other	2.3	-		-	-		-
3. Gross Receipts of Current Year		**1,486,432,913,845.63**	**51,656,754,294.38**	**1,538,089,668,140.01**	**1,284,676,376,481.30**	**47,189,313,598.40**	**1,331,865,690,079.70**
4. Payments		**1,461,589,168,949.54**	**51,656,754,294.38**	**1,513,245,923,243.92**	**1,346,212,275,187.00**	**47,189,313,598.40**	**1,393,401,588,785.40**
4.1 Expenditures Chargeable on Federal Consolidated Fund		**361,889,908,803.90**	**-**	**361,889,908,803.90**	**305,631,593,394.01**	**-**	**305,631,593,394.01**
A. Current expenses	3.3	70,691,449,511.05	-	70,691,449,511.05	82,352,050,568.95	-	82,352,050,568.95
B. Financing expenditure	3.3	291,198,459,292.85	-	291,198,459,292.85	223,279,542,825.06	-	223,279,542,825.06
4.2 Expenditure Under a Federal Appropriation Act		**1,099,699,260,145.64**	**51,656,754,294.38**	**1,151,356,014,440.02**	**1,040,580,681,792.99**	**47,189,313,598.40**	**1,087,769,995,391.39**
A. Recurrent expense	3.4	880,811,705,681.48	5,085,336,964.13	885,897,042,645.61	841,352,689,312.12	5,421,702,708.28	846,774,392,020.40
B. Capital expenditure	3.4	207,805,008,024.24	16,173,541,523.39	223,978,549,547.63	178,824,306,080.87	13,203,057,099.66	192,027,363,180.53
C. Financing expenditure	3.4	11,082,546,439.92	30,397,875,806.86	41,480,422,246.78	20,403,686,400.00	28,564,553,790.46	48,968,240,190.46
5. Foreign Exchange Gain/Loss and Other Adjustment	19	**3,152,277,865.76**	**-**	**3,152,277,865.76**	**14,445,628,339.46**	**-**	**14,445,628,339.46**
6. Total Payments of Current Year		**1,458,436,891,083.78**	**51,656,754,294.38**	**1,510,093,645,378.16**	**1,331,766,646,847.54**	**47,189,313,598.40**	**1,378,955,960,445.94**
7. Current Year Change in Consolidated Fund		**27,996,022,761.85**	**-**	**27,996,022,761.85**	**(47,090,270,366.24)**	**-**	**(47,090,270,366.24)**
8. Opening Balance		**(228,357,656,858.93)**	**-**	**(228,357,656,858.93)**	**(181,267,386,492.68)**	**-**	**(181,267,386,492.68)**
9. Closing Balance		**(200,361,634,097.08)**	**-**	**(200,361,634,097.08)**	**(228,357,656,858.93)**	**-**	**(228,357,656,858.93)**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Annual Report of Federal Divisible Fund

Fiscal Year 2024/25

(In Rs.)

S. N.	Economic Code	Particulars	Current Year									Previous Year								
			Collected Amount				Shared Amount				Amount yet to Share	Collected Amount				Shared Amount				Amount yet to Share
			Federal Govt.	Province Govt.	Local Level	Total	Federal Govt.	Province Govt.	Local Level	Total		Federal Govt.	Province Govt.	Local Level	Total	Federal Govt.	Province Govt.	Local Level	Total	
1	33310	Value added tax	341,911,068,150.89	-	-	341,911,068,150.89	239,337,747,705.62	51,286,660,222.63	51,286,660,222.63	341,911,068,150.89	-	310,371,844,879.36			310,371,844,879.36	217,260,291,415.55	46,555,776,731.90	46,555,776,731.90	310,371,844,879.36	-
2	33330	Divisible excise duty	122,056,203,405.05	-	-	122,056,203,405.05	85,439,342,383.54	18,308,430,510.76	18,308,430,510.76	122,056,203,405.05	-	102,544,871,944.79	-	-	102,544,871,944.79	71,781,410,361.35	15,381,730,791.72	15,381,730,791.72	102,544,871,944.79	-
3	33360	Divisible natural resource royalty	8,230,970,610.17	-	-	8,230,970,610.17	-	-	-	-	8,230,970,610.17	6,726,430,102.70	-	-	6,726,430,102.70	-	-	-	-	6,726,430,102.70
4	33390	Other divisible revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			**472,198,242,166.11**	**-**	**-**	**472,198,242,166.11**	**324,777,090,089.16**	**69,595,090,733.39**	**69,595,090,733.39**	**463,967,271,555.94**	**8,230,970,610.17**	**419,643,146,926.85**	**-**	**-**	**419,643,146,926.85**	**289,041,701,776.91**	**61,937,507,523.62**	**61,937,507,523.62**	**412,916,716,824.15**	**6,726,430,102.70**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Consolidated Statement of CoFOG-wise Expenditure

Fiscal Year 2024/25

(In Rs.)

Function/Activities	Current Year				Previous Year			
	Budgetary Entities	Extra Budgetary Entites	Double Accounted Amount	Total	Budgetary Entities	Extra Budgetary Entites	Double Accounted Amount	Total
	1	2	3	4=1+2-3	1	2	3	4=1+2-3
01 General Public Services	**469,976,515,373.03**	**99,638,928,653.97**	**27,344,717,181.00**	**542,270,726,846.00**	**471,293,021,230.00**	**78,680,376,086.98**	**37,239,599,776.73**	**512,733,797,540.25**
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	19,940,438,608.02	-	-	19,940,438,608.02	18,252,785,066.08	-	-	18,252,785,066.08
01.2 Foreign economic aid	90,661,056.65	-	-	90,661,056.65	50,601,554.52	-	-	50,601,554.52
01.3 General services	35,500,381,674.62	-	-	35,500,381,674.62	35,308,472,093.95	-	-	35,308,472,093.95
01.4 Basic services	681,353,789.00	-	-	681,353,789.00	644,824,855.68	-	-	644,824,855.68
01.5 R&D General public services	934,354,976.72	-	-	934,354,976.72	770,695,308.16	-	-	770,695,308.16
01.6 General public services n.e.c.	1,808,156,536.51	99,638,928,653.97	27,344,717,181.00	74,102,368,009.48	2,959,805,320.83	78,680,376,086.98	37,239,599,776.73	44,400,581,631.08
01.7 Public debt transactions	60,318,954,783.77	-	-	60,318,954,783.77	72,875,601,941.95	-	-	72,875,601,941.95
01.8 Transfers of a general character between different levels of government	350,702,213,947.74	-	-	350,702,213,947.74	340,430,235,088.83	-	-	340,430,235,088.83
02 Defense	**60,839,885,933.50**	**-**	**-**	**60,839,885,933.50**	**58,576,994,814.20**	**-**	**-**	**58,576,994,814.20**
02.1 Military defense	56,371,541,079.09	-	-	56,371,541,079.09	57,318,183,202.10	-	-	57,318,183,202.10
02.2 Civil defense	4,465,377,331.01	-	-	4,465,377,331.01	1,225,687,472.99	-	-	1,225,687,472.99
02.5 Defense n.e.c	2,967,523.40	-	-	2,967,523.40	33,124,139.11	-	-	33,124,139.11
03 Public Order and Safety	**74,706,944,775.48**	**-**	**-**	**74,706,944,775.48**	**72,336,122,159.65**	**-**	**-**	**72,336,122,159.65**
03.1 Police services	57,561,966,040.27	-	-	57,561,966,040.27	55,920,386,091.70	-	-	55,920,386,091.70
03.2 Fire protection services	17,806,776.68	-	-	17,806,776.68	15,594,468.44	-	-	15,594,468.44
03.3 Law courts	8,651,893,527.13	-	-	8,651,893,527.13	8,345,549,351.65	-	-	8,345,549,351.65
03.4 Prisons	3,151,210,197.54	-	-	3,151,210,197.54	2,733,407,817.21	-	-	2,733,407,817.21

Function/Activities	Current Year				Previous Year			
	Budgetary Entities	Extra Budgetary Entites	Double Accounted Amount	Total	Budgetary Entities	Extra Budgetary Entites	Double Accounted Amount	Total
	1	2	3	4=1+2-3	1	2	3	4=1+2-3
03.5 R&D Public order and safety	33,038,133.88	-	-	33,038,133.88	40,000,000.00	-	-	40,000,000.00
03.6 Public order and safety n.e.c	5,291,030,099.98	-	-	5,291,030,099.98	5,281,184,430.65	-	-	5,281,184,430.65
04 Economic Affairs	**228,949,866,170.23**	**-**	**-**	**228,949,866,170.23**	**196,966,315,740.14**	**-**	**-**	**196,966,315,740.14**
04.1 General economic, commercial, and labor affairs	2,345,529,434.35	-	-	2,345,529,434.35	2,523,798,768.81	-	-	2,523,798,768.81
04.2 Agriculture, forestry, fishing, and hunting	79,282,997,920.58	-	-	79,282,997,920.58	73,331,212,775.39	-	-	73,331,212,775.39
04.3 Fuel and energy	3,105,555,257.28	-	-	3,105,555,257.28	2,235,158,291.38	-	-	2,235,158,291.38
04.4 Mining, manufacturing and construction	120,675,446,623.23	-	-	120,675,446,623.23	101,467,902,535.63	-	-	101,467,902,535.63
04.5 Transport	10,035,302,366.72	-	-	10,035,302,366.72	3,821,969,796.46	-	-	3,821,969,796.46
04.6 Communication	4,612,823,805.52	-	-	4,612,823,805.52	4,801,182,995.44	-	-	4,801,182,995.44
04.7 Other industries	3,190,296,882.48	-	-	3,190,296,882.48	2,818,884,691.79	-	-	2,818,884,691.79
04.8 R&D Economic affairs	871,864,065.43	-	-	871,864,065.43	1,871,505,282.94	-	-	1,871,505,282.94
04.9 Economic affairs n.e.c.	4,830,049,814.64	-	-	4,830,049,814.64	4,094,700,602.30	-	-	4,094,700,602.30
5 Environmental Protection	**3,051,244,371.27**	**-**	**-**	**3,051,244,371.27**	**2,906,300,139.88**	**-**	**-**	**2,906,300,139.88**
05.2 Waste water management	629,451,391.98	-	-	629,451,391.98	624,135,492.59	-	-	624,135,492.59
05.4 Protection of bio-diversity and landscape	970,753,556.24	-	-	970,753,556.24	741,038,071.41	-	-	741,038,071.41
05.5 R&D Environment protection	69,103,558.33	-	-	69,103,558.33	131,650,106.70	-	-	131,650,106.70
05.6 Environment protection n.e.c.	1,381,935,864.72	-	-	1,381,935,864.72	1,409,476,469.18	-	-	1,409,476,469.18
06 Housing and Community Amenities	**38,236,286,440.04**	**-**	**-**	**38,236,286,440.04**	**31,388,458,962.40**	**-**	**-**	**31,388,458,962.40**
06.1 Housing development	22,367,465,658.78	-	-	22,367,465,658.78	20,004,437,787.59	-	-	20,004,437,787.59
06.2 Community development	565,537,455.39	-	-	565,537,455.39	739,479,467.01	-	-	739,479,467.01
06.3 Water supply	13,756,767,149.67	-	-	13,756,767,149.67	8,238,900,803.27	-	-	8,238,900,803.27
06.6 Housing and community amenities n.e.c.	1,546,516,176.20	-	-	1,546,516,176.20	2,405,640,904.53	-	-	2,405,640,904.53
07 Health	**57,549,103,491.08**	**-**	**-**	**57,549,103,491.08**	**49,368,825,641.67**	**-**	**-**	**49,368,825,641.67**

Function/Activities	Current Year				Previous Year			
	Budgetary Entities	Extra Budgetary Entites	Double Accounted Amount	Total	Budgetary Entities	Extra Budgetary Entites	Double Accounted Amount	Total
	1	2	3	4=1+2-3	1	2	3	4=1+2-3
07.1 Medical products, appliances, and equipment	877,861,148.92	-	-	877,861,148.92	184,615,586.72	-	-	184,615,586.72
07.2 Outpatient services	1,719,183,405.05	-	-	1,719,183,405.05	4,124,591,870.23	-	-	4,124,591,870.23
07.3 Hospital services	26,909,867,423.61	-	-	26,909,867,423.61	22,879,583,051.95	-	-	22,879,583,051.95
07.4 Public health services	22,553,380,077.48	-	-	22,553,380,077.48	17,848,539,460.01	-	-	17,848,539,460.01
07.5 R&D Health	5,130,978,161.27	-	-	5,130,978,161.27	3,983,713,954.26	-	-	3,983,713,954.26
07.6 Health n.e.c.	357,833,274.75	-	-	357,833,274.75	347,781,718.50	-	-	347,781,718.50
08 Recreation, Culture, and Religion	**3,841,233,950.26**	**-**	**-**	**3,841,233,950.26**	**4,117,579,771.64**	**-**	**-**	**4,117,579,771.64**
08.1 Recreational and sporting services	1,464,047,507.38	-	-	1,464,047,507.38	1,621,844,576.14	-	-	1,621,844,576.14
08.2 Cultural services	1,900,507,612.74	-	-	1,900,507,612.74	2,166,116,199.77	-	-	2,166,116,199.77
08.3 Broadcasting and publishing services	423,731,028.63	-	-	423,731,028.63	281,035,094.82	-	-	281,035,094.82
08.5 R & Rrecreation, culture, and religion	52,947,801.51	-	-	52,947,801.51	48,583,900.91	-	-	48,583,900.91
09 Education	**53,435,614,250.13**	**-**	**-**	**53,435,614,250.13**	**52,533,154,513.00**	**-**	**-**	**52,533,154,513.00**
09.1 Pre-Primary and primary education	397,679,502.55	-	-	397,679,502.55	606,029,475.74	-	-	606,029,475.74
09.5 Education not definable by level	1,543,792,617.01	-	-	1,543,792,617.01	1,408,711,434.95	-	-	1,408,711,434.95
09.6 Subsidiary services to education	50,208,102,021.48	-	-	50,208,102,021.48	49,411,942,798.73	-	-	49,411,942,798.73
09.7 R&D Education	908,853,480.68	-	-	908,853,480.68	830,804,651.61	-	-	830,804,651.61
09.8 Education n.e.c.	377,186,628.41	-	-	377,186,628.41	275,666,151.97	-	-	275,666,151.97
10 Social Security/ Protection	**189,980,346,949.27**	**-**	**-**	**189,980,346,949.27**	**181,667,032,797.30**	**-**	**-**	**181,667,032,797.30**
10.4 Family and children	8,067,328.00							
10.5 Unemployment	26,428,242.00	-	-	26,428,242.00	17,744,175.00	-	-	17,744,175.00
10.7 Social exclusion n.e.c.	105,268,240.20	-	-	105,268,240.20	64,039,365.19	-	-	64,039,365.19
10.8 R&D Social protection	16,182,553.94	-	-	16,182,553.94	8,371,831.95	-	-	8,371,831.95
10.9 Social protection n.e.c.	189,824,400,585.13	-	-	189,824,400,585.13	181,575,550,601.16	-	-	181,575,550,601.16
Total	**1,180,567,041,704.29**	**99,638,928,653.97**	**27,344,717,181.00**	**1,252,861,253,177.26**	**1,121,153,805,769.88**	**8,680,376,086.98**	**37,239,599,776.73**	**1,162,594,582,080.13**
More details Mentioned in Note No.16								

OAG Form No.: 270

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Consolidated Financial Statements of Provincial Government

Fiscal year : 2024/25

Component of Statements

1. **Consolidated Annual Report of Receipts and Payments (Budgetary and Extra Budgetary entities)**
2. **Annual Report of Receipts and Payments (Budgetary Entities)**
3. **Annual Report of Receipts and Payments (Extra Budgetary Entites)**
4. **Budget Comparision Statement (Budgetary Entities)**
5. **Annual Financial Statement of Province Consolidated Fund**
6. **Provincial Annual Report of Provincial Divisible Fund**
7. **Consolidated Statement of CoFOG-wise Expenditure**

June, 2026

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Consolidated Annual Report of Receipts and Payments (Budgetary and Extra Budgetary entities)

Fiscal Year 2024/25

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
1	**Receipts**		1	2	3=1+2	4	5	6=4+5
	Revenue, Grant and Other Receipts		**189,051,463,516.30**	**114,943,870.69**	**189,166,407,386.99**	**173,634,907,811.68**	**118,425,082.88**	**173,753,332,894.56**
11000	Tax revenue	1.2	94,450,591,640.32	-	94,450,591,640.32	81,882,350,923.94	-	81,882,350,923.94
14000	Other revenue	1.2	15,425,681,278.45	-	15,425,681,278.45	11,967,135,716.04	-	11,967,135,716.04
13000	Grant	1.3	77,908,804,782.64	114,943,870.69	78,023,748,653.33	77,486,214,458.69	118,425,082.88	77,604,639,541.57
	Other Receipts		**1,266,385,814.89**	**-**	**1,266,385,814.89**	**2,299,206,713.01**	**-**	**2,299,206,713.01**
15000	Irregularities, return of released amount and grant refunds	1.2	1,266,385,814.89	-	1,266,385,814.89	2,299,206,713.01	-	2,299,206,713.01
	Investments and Financing Receipts		**784,335,949.50**	**-**	**784,335,949.50**	**702,700,000.00**	**-**	**702,700,000.00**
32156 - 59	Sale of shares and disinvestment	2.1	-	-	-	-	-	-
32147 - 49	Domestic debt Repayments receipts	2.2	784,335,949.50	-	784,335,949.50	702,700,000.00	-	702,700,000.00
32242	External debt repayments receipts	2.2	-	-	-	-	-	-
33141 - 44	Domestic debt receipts	2.3	-	-	-	-	-	-
33241	External debt receipts	2.4	-	-	-	-	-	-
A.	**Total Receipts**		**189,835,799,465.80**	**114,943,870.69**	**189,950,743,336.49**	**174,337,607,811.68**	**118,425,082.88**	**174,456,032,894.56**
2	**Payments**							**-**
2.1	**Recurrent Expenses**		**79,152,035,246.23**	**114,943,870.69**	**79,266,979,116.92**	**72,245,150,518.38**	**118,425,082.88**	**72,363,575,601.26**
21000	Compensation of employees	3.1	15,098,192,076.87	-	15,098,192,076.87	14,346,660,021.87	-	14,346,660,021.87
22000	Use of goods and services	3.1	29,108,990,873.28	114,943,870.69	29,223,934,743.97	26,944,639,631.21	118,425,082.88	27,063,064,714.09
24000	Interests, fees and bank commissions	3.1	-	-	-	-	-	-
25000	Subsidies	3.1	349,026,184.18	-	349,026,184.18	443,441,664.02	-	443,441,664.02
26000	Grants	3.1	27,817,771,310.88	-	27,817,771,310.88	26,395,779,173.17	-	26,395,779,173.17
27000	Social securities / benefits	3.1	2,963,930,110.84	-	2,963,930,110.84	2,122,134,444.58	-	2,122,134,444.58
28000	Others	3.1	3,814,124,690.18	-	3,814,124,690.18	1,992,495,583.53	-	1,992,495,583.53

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
31000	**Capital Expenditure (Investment in Non-Financial Assets)**		**121,631,141,759.77**	**-**	**121,631,141,759.77**	**112,096,711,259.15**	**-**	**112,096,711,259.15**
31100	**Acquisition of Fixed Assets**		**121,615,309,437.77**	**-**	**121,615,309,437.77**	**112,033,250,316.00**	**-**	**112,033,250,316.00**
31110	Buildings and structures	3.2	10,665,351,763.70	-	10,665,351,763.70	9,483,056,199.12	-	9,483,056,199.12
31120	Machinery and equipments	3.2	4,925,253,120.44	-	4,925,253,120.44	3,055,145,592.07	-	3,055,145,592.07
31130 - 40	Other fixed assets (other capital expenditure)	3.2	543,117,977.87	-	543,117,977.87	473,001,814.03	-	473,001,814.03
31150	Public constructions	3.2	102,176,008,164.61	-	102,176,008,164.61	93,858,027,305.66	-	93,858,027,305.66
31160	Improvement of built structure	3.2	878,749,085.59	-	878,749,085.59	677,613,037.12	-	677,613,037.12
31170	Assets major improvement expenditure	3.2	2,426,829,325.56	-	2,426,829,325.56	4,486,406,368.00	-	4,486,406,368.00
31400	**Non Produced Assets (Natural Assets)**		**15,832,322.00**		**15,832,322.00**	**63,460,943.15**		**63,460,943.15**
31410	Land acquisition	3.2	15,832,322.00	-	15,832,322.00	63,460,943.15	-	63,460,943.15
31440	Intangible non produced assets	3.2	-	-	-	-	-	-
32000	**Financing**		**-**	**-**	**-**	**-**	**-**	**-**
33145-47	Principal repayments of domestic borrowing	4.2	-	-	-	-	-	-
33242	Principal repayments of external debt	4.2	-	-	-	-	-	-
32141 -43	Domestic debt investment	4.1	-	-	-	-	-	-
32151 -52	Domestic share investment	4.1	-	-	-	-	-	-
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	-	-	-	-	-	-
B.	**Total Payments**		**200,783,177,006.00**	**114,943,870.69**	**200,898,120,876.69**	**184,341,861,777.53**	**118,425,082.88**	**184,460,286,860.41**
C.	**Surplus/Deficit (C=A-B)**		**(10,947,377,540.20)**	**-**	**(10,947,377,540.20)**	**(10,004,253,965.85)**	**-**	**(10,004,253,965.85)**
D.	**Change in Balance of Deposits, Other Funds Including Emergency Fund**	**5.0**	**1,406,857,738.87**	**-**	**1,406,857,738.87**	**1,247,593,268.62**		**(8,756,660,697.23)**
E.	**Cash and Bank Balance of Current Year (surplus/deficit) (E=C+D)**		**(10,032,212,738.33)**	**-**	**(10,032,212,738.33)**	**(8,756,660,697.23)**	**-**	**(8,756,660,697.23)**
F.	**Previous Year Cash and Bank Balance**		**70,132,755,418.19**	**-**	**70,132,755,418.19**	**82,340,516,537.71**	**-**	**82,340,516,537.71**
G.	**Foreign Exchange Gain/Loss and Other Adjustments Current Year**		**(2,504,426,440.86)**	**-**	**(2,504,426,440.86)**	**(3,451,100,422.29)**	**-**	**(3,451,100,422.29)**
H.	**Closing Cash and Bank Balance (H=E+F+G)**		**57,596,116,238.96**	**-**	**57,596,116,238.96**	**70,132,755,418.19**	**-**	**70,132,755,418.19**

Note: Grant provided to non-budgetary entities has been deduced in Receipts and Payments so as not to be double counted.

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Annual Report of Receipts and Payments (Budgetary Entities)

Fiscal Year 2024/25

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
1	**Receipts**		1	2	3=1+2	4	5	6=4+5
	Revenue, Grant and Other Receipts		**186,464,751,204.16**	**114,943,870.69**	**186,579,695,074.85**	**173,296,439,077.97**	**118,425,082.88**	**173,414,864,160.85**
11000	Tax revenue	1.2	94,450,591,640.32		94,450,591,640.32	81,882,350,923.94		81,882,350,923.94
14000	Other revenue	1.2	12,839,244,595.31		12,839,244,595.31	11,725,156,982.33		11,725,156,982.33
13000	Grant	1.3	77,908,804,782.64	114,943,870.69	78,023,748,653.33	77,389,724,458.69	118,425,082.88	77,508,149,541.57
	Other Receipts		**1,266,110,185.89**	**-**	**1,266,110,185.89**	**2,299,206,713.01**	**-**	**2,299,206,713.01**
15000	Irregularities, return of released amount and grant refunds	1.2	1,266,110,185.89		1,266,110,185.89	2,299,206,713.01		2,299,206,713.01
	Investments and Financing Receipts		**784,335,949.50**	**-**	**784,335,949.50**	**702,700,000.00**	**-**	**702,700,000.00**
32156 - 59	Sale of shares and disinvestment	2.1	-		-	-		**-**
32147 - 49	Domestic debt Repayments receipts	2.2	784,335,949.50		784,335,949.50	702,700,000.00		702,700,000.00
32242	External debt repayments receipts	2.2	-		-	-		**-**
33141 - 44	Domestic debt receipts	2.3	-		-	-		**-**
33241	External debt receipts	2.4	-	-	-	-	-	-
A.	**Total Receipts**		**187,249,087,153.66**	**114,943,870.69**	**187,364,031,024.35**	**173,999,139,077.97**	**118,425,082.88**	**174,117,564,160.85**
2	**Payments**							
2.1	**Recurrent Expenses**		**77,699,350,421.02**	**114,943,870.69**	**77,814,294,291.71**	**71,908,625,861.17**	**118,425,082.88**	**72,027,050,944.05**
21000	Compensation of employees	3.1	14,537,802,536.86	-	14,537,802,536.86	14,275,930,657.00	-	14,275,930,657.00
22000	Use of goods and services	3.1	28,317,070,880.32	114,943,870.69	28,432,014,751.01	26,827,784,544.52	118,425,082.88	26,946,209,627.40
24000	Interests, fees and bank commissions	3.1	-	-	-	-	-	-
25000	Subsidies	3.1	349,026,184.18	-	349,026,184.18	443,441,664.02	-	443,441,664.02
26000	Grants	3.1	28,921,840,757.88	-	28,921,840,757.88	26,306,891,554.42	-	26,306,891,554.42
27000	Social securities / benefits	3.1	1,799,732,765.91	-	1,799,732,765.91	2,091,561,575.68	-	2,091,561,575.68
28000	Others	3.1	3,773,877,295.87	-	421,343,383,236.01	1,963,015,865.53	-	1,963,015,865.53

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
31000	**Capital Expenditure (Investment in Non-Financial Assets)**		**120,988,807,209.84**	**-**	**120,988,807,209.84**	**112,083,209,096.15**	**-**	**112,083,209,096.15**
31100	**Acquisition of Fixed Assets**		**120,972,974,887.84**	**-**	**120,972,974,887.84**	**112,019,748,153.00**	**-**	**112,019,748,153.00**
31110	Buildings and structures	3.2	10,517,614,336.95	-		9,483,056,199.12	-	9,483,056,199.12
31120	Machinery and equipments	3.2	4,829,746,739.21	-		3,055,145,592.07	-	3,055,145,592.07
31130 - 40	Other fixed assets (other capital expenditure)	3.2	534,104,350.91	-	534,104,350.91	459,499,651.03	-	459,499,651.03
31150	Public constructions	3.2	102,100,096,332.61	-	102,100,096,332.61	93,858,027,305.66	-	93,858,027,305.66
31160	Improvement of built structure	3.2	870,225,965.60	-	870,225,965.60	677,613,037.12	-	677,613,037.12
31170	Assets major improvement expenditure	3.2	2,121,187,162.56	-	2,121,187,162.56	4,486,406,368.00	-	4,486,406,368.00
31400	**Non Produced Assets (Natural Assets)**		**15,832,322.00**	**-**	**15,832,322.00**	**63,460,943.15**	**-**	**63,460,943.15**
31410	Land acquisition	3.2	15,832,322.00	-	15,832,322.00	63,460,943.15	-	63,460,943.15
31440	Intangible non produced assets	3.2	-	-	-	-	-	-
32000	**Financing**		**-**	**-**	**-**	**-**	**-**	**-**
33145-47	Principal repayments of domestic borrowing	4.2	-	-	-	-	-	-
33242	Principal repayments of external debt	4.2	-	-	-	-	-	-
32141 -43	Domestic debt investment	4.1	-	-	-	-	-	-
32151 -52	Domestic share investment	4.1	-	-	-	-	-	-
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	-	-		-	-	-
B.	**Total Payments**		**198,688,157,630.86**	**114,943,870.69**	**198,803,101,501.55**	**183,991,834,957.32**	**118,425,082.88**	**184,110,260,040.20**
C.	**Surplus/Deficit (C=A-B)**		**(11,439,070,477.20)**	**-**	**(11,439,070,477.20)**	**(9,992,695,879.35)**	**-**	**(9,992,695,879.35)**
D.	**Change in Balance of Deposits, Other Funds Including Emergency Fund**	5.0	**1,148,947,924.66**	**-**	**1,148,947,924.66**	**1,247,593,268.62**		**1,247,593,268.62**
E.	**Cash and Bank Balance of Current Year (surplus/ deficit) (E=C+D)**		**(10,290,122,552.54)**	**-**	**(10,290,122,552.54)**	**(8,745,102,610.73)**	**-**	**(8,745,102,610.73)**
F.	**Previous Year Cash and Bank Balance**		**69,827,677,255.83**	**-**	**69,827,677,255.83**	**82,088,915,729.47**		**82,088,915,729.47**
G.	**Foreign Exchange Gain/Loss and Other Adjustments Current Year**		**(3,098,019,559.24)**		**(3,098,019,559.24)**	**(3,516,135,862.91)**	**-**	**(3,516,135,862.91)**
H.	**Closing Cash and Bank Balance (H=E+F+G)**		**56,439,535,144.01**	**-**	**56,439,535,144.01**	**69,827,677,255.83**	**-**	**69,827,677,255.83**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Annual Report of Receipts and Payments (Extra Budgetary Entites)

Fiscal Year 2024/25

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
1	**Receipts**		1	2	3=1+2	4	5	6=4+5
	Revenue, Grant and Other Receipts		**3,733,342,259.14**	-	**3,733,342,259.14**	**338,468,733.71**	-	**338,468,733.71**
11000	Tax revenue	1.1	-		-	-		-
14000	Other revenue	1.1	2,586,436,683.14		2,586,436,683.14	241,978,733.71		241,978,733.71
13000	Grant	1.3	1,146,629,947.00	-	1,146,629,947.00	96,490,000.00	-	96,490,000.00
	Other Receipts		**275,629.00**	-	**275,629.00**	-	-	-
15000	Irregularities, return of released amount and grant refunds	1.1	275,629.00		275,629.00			-
	Investments and Financing Receipts		-	-	-	-	-	-
32156 - 59	Sale of shares and disinvestment	2.1	-	-	-	-		-
32147 - 49	Domestic debt Repayments receipts	2.2	-	-	-	-		-
32242	External debt repayments receipts	2.2	-	-	-	-		-
33141 - 44	Domestic debt receipts	2.3	-	-	-	-		-
33241	External debt receipts	2.4	-	-	-	-	-	-
A.	**Total Receipts**		**3,733,342,259.14**	-	**3,733,342,259.14**	**338,468,733.71**	-	**338,468,733.71**
2	**Payments**							
2.1	**Recurrent Expenses**		**2,599,314,772.21**	-	**2,599,314,772.21**	**336,524,657.21**	-	**336,524,657.21**
21000	Compensation of employees	3.1	560,389,540.01	-	560,389,540.01	70,729,364.87	-	70,729,364.87
22000	Use of goods and services	3.1	791,919,992.96	-	791,919,992.96	116,855,086.69	-	116,855,086.69
24000	Interests, fees and bank commissions	3.1	-	-	-	-	-	-
25000	Subsidies	3.1	-	-	-	-	-	-
26000	Grants	3.1	42,560,500.00	-	42,560,500.00	88,887,618.75	-	88,887,618.75
27000	Social securities / benefits	3.1	1,164,197,344.93	-	1,164,197,344.93	30,572,868.90	-	30,572,868.90

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
28000	Others	3.1	40,247,394.31	-	40,247,394.31	29,479,718.00	-	29,479,718.00
31000	**Capital Expenditure (Investment in Non-Financial Assets)**		**642,334,549.93**	**-**	**642,334,549.93**	**13,502,163.00**	**-**	**13,502,163.00**
31100	**Acquisition of Fixed Assets**		**642,334,549.93**	**-**	**642,334,549.93**	**13,502,163.00**	**-**	**13,502,163.00**
31110	Buildings and structures	3.2	147,737,426.75	-	147,737,426.75	-	-	-
31120	Machinery and equipments	3.2	95,506,381.23	-	95,506,381.23	-	-	-
31130 - 40	Other fixed assets (other capital expenditure)	3.2	9,013,626.96	-	9,013,626.96	13,502,163.00	-	13,502,163.00
31150	Public constructions	3.2	75,911,832.00	-	75,911,832.00	-	-	-
31160	Improvement of built structure	3.2	8,523,119.99	-		-	-	
31170	Assets major improvement expenditure	3.2	305,642,163.00	-	305,642,163.00	-	-	-
31400	**Non Produced Assets (Natural Assets)**	**3.2**	**-**	**-**	**-**	**-**	**-**	**-**
31410	Land acquisition	3.2	-	-	-	-	-	-
31440	Intangible non produced assets	**-**	-	-	-	-	-	-
32000	**Financing**		**-**	**-**	**-**	**-**	**-**	**-**
33145-47	Principal repayments of domestic borrowing	4.2	-	-	-	-	-	-
33242	Principal repayments of external debt	4.2	-	-	-	-	-	-
32141 -43	Domestic debt investment	4.1	-	-	-	-	-	-
32151 -52	Domestic share investment	4.1	-	-	-	-	-	-
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	-	-	-	-	-	-
B.	**Total Payments**		**3,241,649,322.14**	**-**	**3,241,649,322.14**	**350,026,820.21**	**-**	**350,026,820.21**
C.	**Surplus/Deficit (C=A-B)**		**491,692,937.00**	**-**	**491,692,937.00**	**(11,558,086.50)**	**-**	**(11,558,086.50)**
D.	**Change in Balance of Deposits, Other Funds Including Emergency Fund**	5.0	257,909,814.21		**257,909,814.21**			**-**
E.	**Cash and Bank Balance of Current Year (surplus/ deficit) (E=C+D)**		**257,909,814.21**		**257,909,814.21**	**(11,558,086.50)**		**(11,558,086.50)**
F.	**Previous Year Cash and Bank Balance**		**305,078,162.36**	**-**	**305,078,162.36**	**251,600,808.24**		**251,600,808.24**
G.	**Foreign Exchange Gain/Loss and Other Adjustments Current Year**		593,593,118.38		**593,593,118.38**	65,035,440.62		**65,035,440.62**
H.	**Closing Cash and Bank Balance (H=E+F+G)**		**1,156,581,094.95**	**-**	**1,156,581,094.95**	**305,078,162.36**	**-**	**305,078,162.36**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Budget Comparision Statement (Budgetary Entities)

Fiscal Year 2024/25

(In Rs.)

S.N	Particulars	Note No.	Current Year			Previous Year		
			Initial Budget/ Estimate	Final Budget/Estimate	Actual Receipts/ Payments	Initial Budget/Estimate	Final Budget/ Estimate	Actual Receipts/ Payments
1	**Revenue,Grant and Other Receipts (7+8)**		**225,885,699,128.20**	**219,714,708,404.20**	**186,579,695,074.85**	**244,165,280,000.00**	**203,232,424,000.00**	**173,414,864,160.85**
2	Revenue and other receipts (3+4+5)		141,698,062,904.20	139,093,305,404.20	108,555,946,421.52	136,429,330,000.00	117,607,876,000.00	95,906,714,619.28
3	Tax	1.2	97,548,110,000.00	96,518,079,000.00	94,450,591,640.32	97,744,840,000.00	79,043,755,000.00	81,882,350,923.94
4	Other revenue	1.2	19,374,611,818.91	16,026,753,318.91	12,839,244,595.31	17,203,955,000.00	11,959,763,000.00	11,725,156,982.33
5	Miscelleneous receipts	1.2	24,775,341,085.29	26,548,473,085.29	1,266,110,185.89	21,480,535,000.00	26,604,358,000.00	2,299,206,713.01
6	Revenue shared to province and other level of governments	1.4	-	-	-	-	-	-
7	Revenue transferable to consolidated fund (2-6)		141,698,062,904.20	139,093,305,404.20	108,555,946,421.52	136,429,330,000.00	117,607,876,000.00	95,906,714,619.28
8	Grant	1.3	84,187,636,224.00	80,621,403,000.00	78,023,748,653.33	107,735,950,000.00	85,624,548,000.00	77,508,149,541.57
9	**Expenditure (10+11)**		**276,659,345,000.00**	**276,659,345,000.00**	**198,803,101,501.55**	**279,012,632,000.00**	**279,012,632,000.00**	**184,110,260,040.20**
10	**Recurrent expenses**		**114,009,947,000.00**	**111,450,459,549.00**	**77,814,294,291.71**	**117,534,581,000.00**	**116,415,123,000.00**	**72,027,050,944.05**
	Compensation of employees	3.1	20,634,690,000.00	20,687,385,864.00	14,537,802,536.86	20,797,997,908.00	21,067,809,283.00	14,275,930,657.00
	Use of goods and services	3.1	41,862,576,000.00	40,172,549,289.00	28,432,014,751.01	43,594,470,092.00	43,090,855,375.00	26,946,209,627.40
	Interests,service charges and bank commissions	3.1	6,000,000.00	6,000,000.00	-	206,200,000.00	206,200,000.00	-
	Subsidies	3.1	551,157,000.00	496,396,000.00	349,026,184.18	1,274,140,000.00	849,240,000.00	443,441,664.02
	Grants	3.1	36,578,975,000.00	36,941,201,119.00	28,921,840,757.88	35,404,217,000.00	36,187,331,869.00	26,306,891,554.42
	Social securities	3.1	2,284,531,000.00	2,330,154,750.00	1,799,732,765.91	2,394,733,000.00	2,677,580,219.00	2,091,561,575.68
	Other expenses	3.1	12,092,018,000.00	10,816,772,527.00	3,773,877,295.87	13,862,823,000.00	12,336,106,254.00	1,963,015,865.53
11	**Capital Expenditure**		**162,649,398,000.00**	**165,208,885,451.00**	**120,988,807,209.84**	**161,478,051,000.00**	**162,597,509,000.00**	**112,083,209,096.15**
	Capital expenditure	3.2	162,649,398,000.00	165,208,885,451.00	120,988,807,209.84	161,478,051,000.00	162,597,509,000.00	112,083,209,096.15

S.N	Particulars	Note No.	Current Year			Previous Year		
			Initial Budget/ Estimate	Final Budget/Estimate	Actual Receipts/ Payments	Initial Budget/Estimate	Final Budget/ Estimate	Actual Receipts/ Payments
12	**Budget Surplus (-)/Deficit (+) (1-9)**		**(50,773,645,871.80)**	**(56,944,636,595.80)**	**(12,223,406,426.70)**	**(34,847,352,000.00)**	**(75,780,208,000.00)**	**(10,695,395,879.35)**
13	**Transaction in Financing Assets and Liabilities (14+19+22-25)**		**1,059,335,949.50**	**(498,261,100,000.00)**	**(784,335,949.50)**	**(243,511,100,000.00)**	**(283,088,700,000.00)**	**(702,700,000.00)**
14	**Domestic Financial Assets (15+16+17-18)**		**275,000,000.00**	**-**	**(784,335,949.50)**	**-**	**-**	**(702,700,000.00)**
15	Loan investment in public corporations	4.1	-	-	-	-	-	-
16	Loan investments in other institutions	4.1	-	-	-	-	-	-
17	Share investment in corporations	4.1	275,000,000.00	-	-	-	-	-
18	loan investment repayments receipts	2.2	-	-	784,335,949.50	-	-	702,700,000.00
19	**External Financial Assets (20+21)**		**-**	**-**	**-**	**-**	**-**	**-**
20	External debt investment	4.1	-	-	-	-	-	-
21	External share investment	4.1	-	-	-	-	-	-
22	**Domestic Liability (23+24)**		**784,335,949.50**	**(256,000,000,000.00)**	**-**	**(1,250,000,000.00)**	**-**	**-**
23	Loan receipts from other institutions (Deduct)	2.3	-	(256,000,000,000.00)	-	(1,250,000,000.00)	-	-
24	Principal repayments of bonds	4.2	784,335,949.50	-	-	-	-	-
25	**External Financial Liability (26+27)**		**-**	**(242,261,100,000.00)**	**-**	**(242,261,100,000.00)**	**(283,088,700,000.00)**	**-**
26	External debt receipts (Deduct)	2.4	-	(242,261,100,000.00)	-	(242,261,100,000.00)	(283,088,700,000.00)	-
27	Principal repayments of external debt	4.2	-	-	-	-	-	-
28	**Budget Surplus(-)/Deficit (+) (12-13)**				**(11,439,070,477.20)**			**(9,992,695,879.35)**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Annual Financial Statement of Province Consolidated Fund

Fiscal Year 2024/25

(In Rs.)

Particulars	Note No.	Current Year Transaction			Previous Year Transaction		
		Cash	Third Party Payments(Direct Payments)	Total	Cash	Third Party Payments(Direct Payments)	Total
1	2	3	4	5=3+4	6	7	8=6+7
1.Revenue,Grant and Other Receipts		**186,464,751,204.16**	**114,943,870.69**	**186,579,695,074.85**	**173,296,439,077.97**	**118,425,082.88**	**173,414,864,160.85**
1.1 Revenue		107,289,836,235.63	-	107,289,836,235.63	93,607,507,906.27	-	93,607,507,906.27
A. Tax	1.2	94,450,591,640.32		94,450,591,640.32	81,882,350,923.94		81,882,350,923.94
B. Other revenue	1.2	12,839,244,595.31		12,839,244,595.31	11,725,156,982.33		11,725,156,982.33
1.2 Grant		77,908,804,782.64	114,943,870.69	78,023,748,653.33	77,389,724,458.69	118,425,082.88	77,508,149,541.57
A. Bilateral external grant	1.3	-	103,110,787.69	103,110,787.69	-	103,697,858.88	103,697,858.88
B. Multilateral external grant	1.3	-	11,833,083.00	11,833,083.00	-	14,727,224.00	14,727,224.00
C. Inter government fiscal transfer	1.3	77,908,804,782.64	-	77,908,804,782.64	77,389,724,458.69	-	77,389,724,458.69
1.3 Irregularities and other receipts	1.2	1,266,110,185.89		1,266,110,185.89	2,299,206,713.01		2,299,206,713.01
2. Receipts from Financing Transactions		**784,335,949.50**	**-**	**784,335,949.50**	**702,700,000.00**	**-**	**702,700,000.00**
2.1 Receipts of Loan Investment Repayments		784,335,949.50	-	784,335,949.50	702,700,000.00	-	702,700,000.00
A. Receipts of domestic debt investment repayments	2.2	784,335,949.50		784,335,949.50	702,700,000.00		702,700,000.00
B. Receipts of external debt investment repayments	2.2	-		-	-		-
2.2 Sale of share		-	-	-	-	-	-
A. Sale of domestic share	2.1	-		-	-		-
B. Sale of external share	2.1	-		-	-		-
2.3 External debt Receipts		-	-	-	-	-	-
A. Multilateral	2.4	-	-	-	-	-	-
B. Bilateral	2.4	-	-	-	-	-	-
C. Other				-			-

Particulars	Note No.	Current Year Transaction			Previous Year Transaction		
		Cash	Third Party Payments(Direct Payments)	Total	Cash	Third Party Payments(Direct Payments)	Total
2.4 Domestic Loan		-	-	-	-	-	-
A. National saving bond	2.3	-		-	-		-
B. Citizen saving bond	2.3	-		-	-		-
C. Development bond	2.3	-		-	-		-
D. Foreign employment bond	2.3	-		-	-		-
E. Special bond	2.3	-		-	-		-
F. Treasury bill based on interest	2.3	-		-	-		-
G. Treasury bill based in discount coupon	2.3	-		-	-		-
H. Other	2.3	-		-	-		-
3. Gross Receipts of Current Year		**187,249,087,153.66**	**114,943,870.69**	**187,364,031,024.35**	**173,999,139,077.97**	**118,425,082.88**	**174,117,564,160.85**
4. Payments		**198,688,157,630.86**	**114,943,870.69**	**198,803,101,501.55**	**183,991,834,957.32**	**118,425,082.88**	**184,110,260,040.20**
4.1 Expenditures Chargeable on Federal Consolidated Fund		**122,093,674.07**	**-**	**122,093,674.07**	**73,702,964.30**	**-**	**73,702,964.30**
A. Current expenses	3.3	122,093,674.07	-	122,093,674.07	73,702,964.30	-	73,702,964.30
B. Financing expenditure	3.3	-	-	-	-	-	-
4.2 Expenditure Under a Federal Appropriation Act		**198,566,063,956.79**	**114,943,870.69**	**198,681,007,827.48**	**183,918,131,993.02**	**118,425,082.88**	**184,036,557,075.90**
A. Recurrent expense	3.4	77,580,703,726.99	114,943,870.69	77,695,647,597.68	71,834,922,896.87	118,425,082.88	71,953,347,979.75
B. Capital expenditure	3.4	120,985,360,229.80	-	120,985,360,229.80	112,083,209,096.15	-	112,083,209,096.15
C. Financing expenditure	3.4	-	-	-	-	-	-
5. Foreign Exchange Gain/Loss and Other Adjustment		**2,824,000,799.00**		**2,824,000,799.00**	**3,516,135,862.91**		**3,516,135,862.91**
6. Total Payments of Current Year		**201,512,158,429.86**	**114,943,870.69**	**201,627,102,300.55**	**187,507,970,820.23**	**118,425,082.88**	**187,626,395,903.11**
7. Current Year Change in Consolidated Fund		**(14,263,071,276.20)**	**-**	**(14,263,071,276.20)**	**(13,508,831,742.26)**	**-**	**(13,508,831,742.26)**
8. Opening Balance		**50,909,863,909.38**	**-**	**50,909,863,909.38**	**64,418,695,651.64**		**64,418,695,651.64**
9. Closing Balance		**36,646,792,633.12**	**-**	**36,646,792,633.12**	**50,909,863,909.38**	**-**	**50,909,863,909.38**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Annual Financial Statement of Province Consolidated Fund

Fiscal Year 2024/25

(In Rs.)

S.N.	Economic Code	Particulars	Current Year Transaction									Previous Year Transaction								
			Collected Amount				Shared Amount				Amount yet to Share	Collected Amount				Shared Amount				Amount yet to Share
			Federal Govt.	Province Govt.	Local Level	Total	Federal Govt.	Province Govt.	Local Level	Total		Federal Govt.	Province Govt.	Local Level	Total	Federal Govt.	Province Govt.	Local Level	Total	
1	33310	Value added tax	-			-	-	-	-	-	-	-			-	-	-	-	-	-
2	33330	Divisible excise duty	-			-	-	-	-	-	-	-			-	-	-	-	-	-
3	33340	Divisible tax, registration and other administrative service charge		21,548,383,738.10	-	21,548,383,738.10	-	12,836,418,925.06	8,557,612,616.04	21,394,031,541.10	154,352,197.00		20,796,700,334.09	-	20,796,700,334.09	92,611,286.49	12,233,226,656.98	8,155,484,437.62	20,481,322,381.09	315,377,953.00
4	33360	Divisible natural resource royalty	-	841,995,469.67	-	841,995,469.67	841,995,469.67	-	-	841,995,469.67	-	-		-	-	490,588,774.68	-	-	490,588,774.68	(490,588,774.68)
5	33390	Other divisible revenue	-	51,754,788.10	-	51,754,788.10	-	-	-	-	51,754,788.10			-	-	-	-	-	-	-
Total			-	**22,442,133,995.87**	-	**22,442,133,995.87**	**841,995,469.67**	**12,836,418,925.06**	**8,557,612,616.04**	**22,236,027,010.77**	**206,106,985.10**	-	**20,796,700,334.09**	-	**20,796,700,334.09**	**583,200,061.17**	**12,233,226,656.98**	**8,155,484,437.62**	**20,971,911,155.77**	**(175,210,821.68)**

More details Mentioned in Note No.1.4.

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Consolidated Statement of CoFOG-wise Expenditure

Fiscal Year 2024/25

(In Rs.)

Function/Activities	Current Year				Previous Year			
	Budgetary Entities	Extra Budgetary Entites	Double Accounted Amount	Total	Budgetary Entities	Extra Budgetary Entites	Double Accounted Amount	Total
	1	2	3	4=1+2-3	1	2	3	4=1+2-3
01 General Public Services	**42,539,518,596.58**	**251,085,415.00**	**1,146,629,947.00**	**41,643,974,064.58**	**36,933,669,653.33**	**-**	**-**	**36,933,669,653.33**
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	4,188,339,532.70	-	-	4,188,339,532.70	3,795,734,264.57	-	-	3,795,734,264.57
01.2 Foreign economic aid	-	-	-	-	-	-	-	-
01.3 General services	9,669,115,105.05	108,145,728.00	-	9,777,260,833.05	7,312,921,353.76	-	-	7,312,921,353.76
01.4 Basic services	1,103,929,394.46	77,039,822.00	-	1,180,969,216.46	2,115,794,978.65	-	-	2,115,794,978.65
01.5 R&D General public services	383,969,749.73	36,330,652.00	-	420,300,401.73	531,287,939.12	-	-	531,287,939.12
01.6 General public services n.e.c.	2,161,811,244.08	29,569,213.00	-	2,191,380,457.08	1,846,434,251.24	-	-	1,846,434,251.24
01.7 Public debt transactions	-	-	-	-	-	-	-	-
01.8 Transfers of a general character between different levels of government	25,032,353,570.56	-	1,146,629,947.00	23,885,723,623.56	21,331,496,865.99	-	-	21,331,496,865.99
02 Defense	**32,137,545.43**	**-**	**-**	**32,137,545.43**	**36,097,635.39**	**-**	**-**	**36,097,635.39**
02.1 Military defense	-	-	-	-	-	-	-	-
02.2 Civil defense	32,137,545.43	-	-	32,137,545.43	36,097,635.39	-	-	36,097,635.39
02.5 Defense n.e.c	-	-	-	-	-	-	-	-
03 Public Order and Safety	**2,145,301,715.38**	**-**	**-**	**2,145,301,715.38**	**2,209,563,041.55**	**-**	**-**	**2,209,563,041.55**
03.1 Police services	-	-	-	-	-	-	-	-
03.2 Fire protection services	-	-	-	-	-	-	-	-
03.3 Law courts	85,045,226.16	-	-	85,045,226.16	69,251,947.64	-	-	69,251,947.64
03.4 Prisons	-	-	-	-	-	-	-	-
03.5 R&D Public order and safety	1,325,770,974.52	-	-	1,325,770,974.52	1,733,252,690.24	-	-	1,733,252,690.24
03.6 Public order and safety n.e.c	734,485,514.70	-	-	734,485,514.70	407,058,403.67	-	-	407,058,403.67

Function/Activities	Current Year				Previous Year			
	Budgetary Entities	Extra Budgetary Entites	Double Accounted Amount	Total	Budgetary Entities	Extra Budgetary Entites	Double Accounted Amount	Total
	1	2	3	4=1+2-3	1	2	3	4=1+2-3
04 Economic Affairs	**84,332,708,080.57**	**299,317,436.00**	**-**	**84,632,025,516.57**	**83,008,853,730.10**	**-**	**-**	**83,008,853,730.10**
04.1 General economic, commercial, and labor affairs	924,428,733.67	-	-	924,428,733.67	977,501,436.13	-	-	977,501,436.13
04.2 Agriculture, forestry, fishing, and hunting	25,087,150,967.48	-	-	25,087,150,967.48	28,242,531,767.40	-	-	28,242,531,767.40
04.3 Fuel and energy	189,301,850.84	-	-	189,301,850.84	93,063,507.00	-	-	93,063,507.00
04.4 Mining, manufacturing and construction	614,630,048.19	299,317,436.00	-	913,947,484.19	2,264,411,061.44	-	-	2,264,411,061.44
04.5 Transport	54,963,385,214.05	-	-	54,963,385,214.05	49,285,145,413.18	-	-	49,285,145,413.18
04.6 Communication	70,092,493.03	-	-	70,092,493.03	68,999,988.10	-	-	68,999,988.10
04.7 Other industries	1,561,890,089.17	-	-	1,561,890,089.17	1,294,899,258.25	-	-	1,294,899,258.25
04.8 R&D Economic affairs	774,557,378.80	-	-	774,557,378.80	657,840,820.36	-	-	657,840,820.36
04.9 Economic affairs n.e.c.	147,271,305.34	-	-	147,271,305.34	124,460,478.24	-	-	124,460,478.24
5 Environmental Protection	**4,808,502,957.42**	**2,456,437.00**	**-**	**4,810,959,394.42**	**3,475,212,826.27**	**-**	**-**	**3,475,212,826.27**
05.1 Waste management	12,798,894.99	-	-	12,798,894.99	36,606,821.00	-	-	36,606,821.00
05.2 Waste water management	2,444,324,553.47	-	-	2,444,324,553.47	1,823,706,305.50	-	-	1,823,706,305.50
05.3 Pollution abatement	257,281,227.75	-	-	257,281,227.75	176,345,616.78	-	-	176,345,616.78
05.4 Protection of bio-diversity and landscape	2,093,298,281.21	2,456,437.00	-	2,095,754,718.21	1,438,554,082.99	-	-	1,438,554,082.99
06 Housing and Community Amenities	29,984,771,639.18	80,000,000.00	-	30,064,771,639.18	28,232,430,184.24	-	-	28,232,430,184.24
06.1 Housing development	4,994,360,111.01	-	-	4,994,360,111.01	4,770,886,508.17	-	-	4,770,886,508.17
06.2 Community development	4,305,386,895.20	80,000,000.00	-	4,385,386,895.20	2,599,122,761.56	-	-	2,599,122,761.56
06.3 Water supply	13,533,110,969.27	-	-	13,533,110,969.27	14,305,570,210.17	-	-	14,305,570,210.17
06.6 Housing and community amenities n.e.c.	1,947,454,815.32	-	-	1,947,454,815.32	6,556,850,704.34	-	-	6,556,850,704.34
07 Health	**20,169,785,238.42**	**2,331,928,368.84**	**-**	**22,501,713,607.26**	**18,100,323,693.39**	**-**	**-**	**18,100,323,693.39**
07.1 Medical products, appliances, and equipment	262,033,628.20	17,234,000.00	-	279,267,628.20	324,407,248.15	-	-	324,407,248.15
07.2 Outpatient services	625,988,118.23	-	-	625,988,118.23	779,982,920.06	-	-	779,982,920.06
07.3 Hospital services	6,331,726,730.57	1,471,458,516.56	-	7,803,185,247.13	6,289,033,089.71	-	-	6,289,033,089.71

Function/Activities	Current Year				Previous Year			
	Budgetary Entities	Extra Budgetary Entites	Double Accounted Amount	Total	Budgetary Entities	Extra Budgetary Entites	Double Accounted Amount	Total
	1	2	3	4=1+2-3	1	2	3	4=1+2-3
07.4 Public health services	8,024,006,733.57	431,086,983.78	-	8,455,093,717.35	7,331,717,921.93	-	-	7,331,717,921.93
07.5 R&D Health	1,357,679,680.31	-	-	1,357,679,680.31	1,277,855,029.97	-	-	1,277,855,029.97
07.6 Health n.e.c.	3,568,350,347.54	412,148,868.50	-	3,980,499,216.04	2,097,327,483.57	-	-	2,097,327,483.57
08 Recreation, Culture, and Religion	**3,244,352,317.86**	**5,896,679.30**	**-**	**3,250,248,997.16**	**2,771,639,236.31**	**-**	**-**	**2,771,639,236.31**
08.1 Recreational and sporting services	670,868,952.76	2,945,641.30	-	673,814,594.06	1,382,788,526.94	-	-	1,382,788,526.94
08.2 Cultural services	38,223,712.92	-	-	38,223,712.92	34,106,290.09	-	-	34,106,290.09
08.3 Broadcasting and publishing services	1,729,722,243.15	-	-	1,729,722,243.15	829,507,115.54	-	-	829,507,115.54
08.4 Religious and other community services	562,521,243.29	2,951,038.00	-	565,472,281.29	525,237,303.74	-	-	525,237,303.74
09 Education	**9,161,159,476.14**	**262,919,986.00**	**-**	**9,424,079,462.14**	**7,212,791,909.82**	**-**	**-**	**7,212,791,909.82**
09.1 Pre-Primary and primary education	295,080,120.75	-	-	295,080,120.75	141,492,421.08	-	-	141,492,421.08
09.2 Secondary education	3,407,604,569.36	-	-	3,407,604,569.36	3,458,197,879.54	-	-	3,458,197,879.54
09.3 Post-secondary non-tertiary education	2,104,326,500.36	-	-	2,104,326,500.36	1,831,200,574.86	-	-	1,831,200,574.86
09.4 Tertiary education	605,434,540.83	262,919,986.00	-	868,354,526.83	649,227,866.49	-	-	649,227,866.49
09.5 Education not definable by level	2,748,713,744.84	-	-	2,748,713,744.84	1,132,673,167.85	-	-	1,132,673,167.85
10 Social Security/ Protection	**2,384,863,934.57**	**8,045,000.00**	**-**	**2,392,908,934.57**	**2,129,678,129.80**	**-**	**-**	**2,129,678,129.80**
10.1 Sickness and disablity	95,031,055.00	-	-	95,031,055.00	523,814,729.50	-	-	523,814,729.50
10.2 Old age	6,567,090.00	-	-	6,567,090.00	26,358,896.67	-	-	26,358,896.67
10.3 Survivors	2,121,385.00	-	-	2,121,385.00	8,648,937.00	-	-	8,648,937.00
10.4 Family and children	1,884,835,374.94	8,045,000.00	-	1,892,880,374.94	1,570,855,566.63	-	-	1,570,855,566.63
Total	**198,803,101,501.55**	**3,241,649,322.14**	**1,146,629,947.00**	**200,898,120,876.69**	**184,110,260,040.20**	**-**	**-**	**184,110,260,040.20**
More details Mentioned in Note No.16								

OAG Form No.: 270

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Consolidated Financial Statements of Local Governments

Fiscal year: 2024/25

Component of Statements

1. **Consolidated Annual Report of Receipts and Payments**
2. **Budget Comparision Statement**
3. **Annual Financial statement of Consolidated Fund**
4. **Annual Report of Local Level Divisible Fund**
5. **Consolidated Statement of CoFOG-wise Expenditure**

June, 2026

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Consolidated Annual Report of Receipts and Payments (Budgetary and Extra Budgetary Entites)

Fiscal Year 2024/25

(In Rs.)

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
1	**Receipts**		1	2	3=1+2	4	5	6=4+5
	Revenue, Grant and Other Receipts		**431,287,872,473.56**	**-**	**431,287,872,473.56**	**405,089,656,205.47**	**433,537,815.33**	**405,523,194,020.80**
11000	Tax revenue	1.2	110,670,043,285.32		110,670,043,285.32	99,906,661,454.55		99,906,661,454.55
14000	Other revenue	1.2	22,399,484,155.71		22,399,484,155.71	20,635,988,091.97		20,635,988,091.97
13000	Grant	1.3	297,525,572,178.70	-	297,525,572,178.70	284,140,974,102.29	433,537,815.33	284,574,511,917.62
	Other Receipts		**692,772,853.83**	**-**	**692,772,853.83**	**406,032,556.66**	**-**	**406,032,556.66**
15000	Irregularities, return of released amount and grant refunds	1.2	692,772,853.83		692,772,853.83	406,032,556.66		406,032,556.66
	Investments and Financing Receipts		**69,708,332.00**	**-**	**69,708,332.00**	**130,732,745.05**	**-**	**130,732,745.05**
32156 - 59	Sale of shares and disinvestment	2.1	-		-	-		-
32147 - 49	Domestic debt Repayments receipts	2.2	-		-	4,584,131.00		4,584,131.00
32242	External debt repayments receipts	2.2	-		-	-		-
33141 - 44	Domestic debt receipts	2.3	69,708,332.00		69,708,332.00	126,148,614.05		126,148,614.05
33241	External debt receipts	2.4	-	-	-	-	-	-
A.	**Total Receipts**		**431,357,580,805.56**	**-**	**431,357,580,805.56**	**405,220,388,950.52**	**433,537,815.33**	**405,653,926,765.85**
2	**Payments**							
2.1	**Recurrent Expenses**		**285,187,532,171.92**	**174,713,575.34**	**285,362,245,747.26**	**279,492,055,328.75**	**191,672,863.15**	**279,683,728,191.90**
21000	Compensation of employees	3.1	139,070,035,605.10	59,391,359.60	139,129,426,964.70	138,556,871,025.70	31,831,561.74	138,588,702,587.44
22000	Use of goods and services	3.1	99,407,362,206.04	94,136,791.65	99,501,498,997.69	96,405,030,712.33	133,804,820.57	96,538,835,532.90
24000	Interests, fees and bank commissions	3.1	239,312,883.10	-	239,312,883.10	152,939,926.47	-	152,939,926.47
25000	Subsidies	3.1	21,247,263,956.55	3,699,611.33	21,250,963,567.88	18,374,851,013.59	358,583.00	18,375,209,596.59
26000	Grants	3.1	15,181,571,025.69	16,391,963.76	15,197,962,989.45	14,479,267,760.49	24,881,833.34	14,504,149,593.83
27000	Social securities / benefits	3.1	6,561,680,284.24	1,093,849.00	6,562,774,133.24	6,181,745,772.69	796,064.50	6,182,541,837.19
28000	Others	3.1	3,480,306,211.20	-	3,480,306,211.20	5,341,349,117.48	-	5,341,349,117.48
31000	**Capital Expenditure (Investment in Non-Financial Assets)**		**151,573,317,644.41**	**80,030,148.36**	**151,653,347,792.77**	**143,515,159,068.69**	**241,155,719.93**	**143,756,314,788.62**

S.N/ Economic Code	Particulars	Note no.	Current Year Transaction			Previous Year Transaction		
			Cash	Third Party Payments (Direct Payments)	Total	Cash	Third Party Payments (Direct Payments)	Total
31100	**Acquisition of Fixed Assets**		**151,402,677,906.92**	**80,030,148.36**	**151,482,708,055.28**	**143,315,397,013.50**	**241,155,719.93**	**143,556,552,733.43**
31110	Buildings and structures	3.2	21,419,967,874.42	1,383,659.00	21,421,351,533.42	17,684,048,804.02	6,511,883.00	17,690,560,687.02
31120	Machinery and equipments	3.2	6,730,181,004.08	-	6,730,181,004.08	6,539,987,413.28	254,690.00	6,540,242,103.28
31130 - 40	Other fixed assets (other capital expenditure)	3.2	2,977,425,322.60	-	2,977,425,322.60	3,143,930,680.09	-	3,143,930,680.09
31150	Public constructions	3.2	117,242,785,870.48	78,292,397.36	117,321,078,267.84	112,975,805,287.50	223,143,403.93	113,198,948,691.43
31160	Improvement of built structure	3.2	1,069,213,868.56	-	1,069,213,868.56	886,278,293.71	11,245,743.00	897,524,036.71
31170	Assets major improvement expenditure	3.2	1,963,103,966.78	354,092.00	1,963,458,058.78	2,085,346,534.90	-	2,085,346,534.90
31400	**Non Produced Assets (Natural Assets)**		**170,639,737.49**	**-**	**170,639,737.49**	**199,762,055.19**	**-**	**199,762,055.19**
31410	Land acquisition	3.2	134,319,122.26	-	134,319,122.26	159,080,104.73	-	159,080,104.73
31440	Intangible non produced assets	3.2	36,320,615.23	-	36,320,615.23	40,681,950.46	-	40,681,950.46
32000	**Financing**		**382,506,961.25**	**-**	**382,506,961.25**	**350,229,405.01**	**-**	**350,229,405.01**
33145-47	Principal repayments of domestic borrowing	4.2	258,006,961.25	-	258,006,961.25	224,327,811.01	-	224,327,811.01
33242	Principal repayments of external debt	4.2	-	-	-	-	-	-
32141 -43	Domestic debt investment	4.1	81,000,000.00	-	81,000,000.00	100,000,000.00	-	100,000,000.00
32151 -52	Domestic share investment	4.1	43,500,000.00	-	43,500,000.00	25,901,594.00	-	25,901,594.00
32241	External debt investment	4.1	-	-	-	-	-	-
32251	External share investment	4.1	-	-	-	-	-	-
B.	**Total Payments**		**437,143,356,777.93**	**254,743,723.70**	**437,398,100,501.28**	**423,357,443,802.45**	**432,828,583.08**	**423,790,272,385.53**
C.	**Surplus/Deficit (C=A-B)**		**(5,785,775,972.37)**	**1,893,112.00**	**(5,783,882,860.37)**	**(18,137,054,851.93)**	**709,232.25**	**(18,136,345,619.68)**
D.	**Change in Balance of Deposits, Other Funds Including Emergency Fund**	5	**2,342,104,081.95**	**3,621,352.67**	**2,345,725,434.62**	**2,622,095,346.60**	**-**	**2,622,095,346.60**
E.	**Cash and Bank Balance of Current Year (surplus/ deficit) (E=C+D)**		**(3,443,671,890.42)**	**5,514,464.67**	**(3,438,157,425.75)**	**(15,514,959,505.33)**	**709,232.25**	**(15,514,250,273.08)**
F.	**Previous Year Cash and Bank Balance**		**79,445,389,052.46**		**79,445,389,052.46**	**94,947,272,373.62**	**-**	**94,947,272,373.62**
G.	**Foreign Exchange Gain/Loss and Other Adjustments Current Year**				-	-	-	-
H.	**Closing Cash and Bank Balance (H=E+F+G)**		**76,001,717,162.04**	**5,514,464.67**	**76,007,231,626.71**	**79,432,312,869.17**	**709,232.25**	**79,433,022,101.42**

Note: Grant provided to non-budgetary entities has been deduced in Receipts and Payments so as not to be double counted.

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Budget Comparision Statement

Fiscal Year 2024/25

(In Rs.)

S.N	Particulars	Note No.	Current Year			Previous Year		
			Initial Budget/Estimate	Final Budget/Estimate	Actual Receipts/ Payments	Initial Budget/Estimate	Final Budget/ Estimate	Actual Receipts/ Payments
1	**Revenue,Grant and Other Receipts (7+8)**		**52,388,444,953.40**	**-**	**56,879,074,032.90**	**479,426,995,860.58**	**-**	**405,523,194,020.80**
2	Revenue and other receipts (3+4+5)		52,388,444,953.40	-	133,762,300,294.86	153,287,239,895.22	-	120,948,682,103.18
3	Tax	1.2	24,755,184,916.22	-	110,670,043,285.32	120,112,469,385.07	-	99,906,661,454.55
4	Other revenue	1.2	26,996,602,669.59	-	22,399,484,155.71	31,633,739,326.24	-	20,635,988,091.97
5	Miscelleneous receipts	1.2	636,657,367.59	-	692,772,853.83	1,541,031,183.91	-	406,032,556.66
6	Revenue shared to province and other level of governments	1.4	-	-	-	-	-	-
7	Revenue transferable to consolidated fund (2-6)		52,388,444,953.40	-	133,762,300,294.86	153,287,239,895.22	-	120,948,682,103.18
8	**Grant**	**1.3**	**-**	**-**	**(76,883,226,261.96)**	**326,139,755,965.36**	**-**	**284,574,511,917.62**
9	Expenditure (10+11)		**562,935,563,568.26**	**572,299,457,890.26**	**62,350,158,263.67**	**335,071,761,662.13**	**551,318,547,590.82**	**423,440,042,980.52**
10	**Recurrent expenses**		**339,492,046,805.68**	**341,269,453,818.12**	**(89,303,189,529.10)**	**335,071,761,662.13**	**335,338,495,801.13**	**279,683,728,191.90**
	Compensation of employees	3.1	155,576,495,079.88	155,719,812,047.03	139,129,426,964.70	155,897,150,802.20	155,897,150,802.20	138,588,702,587.44
	Use of goods and services	3.1	126,491,323,162.13	128,528,741,830.04	99,501,498,997.69	125,860,958,712.27	125,860,958,712.27	96,538,835,532.90
	Interests,service charges and bank commissions	3.1	286,360,500.00	300,305,500.00	239,312,883.10	-	266,734,139.00	152,939,926.47
	Subsidies	3.1	25,412,342,695.61	25,545,731,140.21	21,250,963,567.88	21,695,074,000.16	21,695,074,000.16	18,375,209,596.59
	Grants	3.1	17,312,397,859.00	17,387,960,378.00	(359,467,472,286.91)	16,432,528,828.74	16,432,528,828.74	14,504,149,593.83
	Social securities	3.1	8,600,566,371.88	8,681,696,980.15	6,562,774,133.24	8,317,466,632.57	8,317,466,632.57	6,182,541,837.19
	Other expenses	3.1	5,812,561,137.18	5,105,205,942.69	3,480,306,211.20	6,868,582,686.19	6,868,582,686.19	5,341,349,117.48
11	**Capital Expenditure**		**223,443,516,762.58**	**231,030,004,072.14**	**151,653,347,792.77**	**-**	**215,980,051,789.69**	**143,756,314,788.62**
	Capital expenditure	3.2	223,443,516,762.58	231,030,004,072.14	151,653,347,792.77	-	215,980,051,789.69	143,756,314,788.62
12	**Budget Surplus (-)/Deficit (+) (1-9)**		**(510,547,118,614.86)**	**(572,299,457,890.26)**	**(5,471,084,230.77)**	**144,355,234,198.45**	**(551,318,547,590.82)**	**(17,916,848,959.72)**

S.N	Particulars	Note No.	Current Year			Previous Year		
			Initial Budget/Estimate	Final Budget/Estimate	Actual Receipts/ Payments	Initial Budget/Estimate	Final Budget/ Estimate	Actual Receipts/ Payments
13	**Transaction in Financing Assets and Liabilities (14+19+22-25)**		**472,550,000.00**	**(497,788,989,525.00)**	**312,798,629.60**	**244,769,250.00**	**(497,762,634,742.26)**	**219,496,659.96**
14	**Domestic Financial Assets (15+16+17-18)**		**229,450,000.00**	**204,500,000.00**	**124,500,000.00**	**244,769,250.00**	**200,451,514.00**	**121,317,463.00**
15	Loan investment in public corporations	4.1	2,250,000.00	2,250,000.00	-	150,000.00	-	-
16	Loan investments in other institutions	4.1	170,000,000.00	145,000,000.00	81,000,000.00	159,303,000.00	135,000,000.00	100,000,000.00
17	Share investment in corporations	4.1	52,100,000.00	57,250,000.00	43,500,000.00	85,316,250.00	65,451,514.00	25,901,594.00
18	loan investment repayments receipts	2.2	5,100,000.00	-	-	-	-	4,584,131.00
19	**External Financial Assets (20+21)**		**-**	**-**	**-**	**-**	**-**	**-**
20	External debt investment	4.1	-	-	-	-	-	-
21	External share investment	4.1	-	-	-	-	-	-
22	**Domestic Liability (23+24)**		**243,100,000.00**	**(255,732,389,525.00)**	**188,298,629.60**	**-**	**(255,701,986,256.26)**	**98,179,196.96**
23	Loan receipts from other institutions (Deduct)	2.3	-	(256,000,000,000.00)	(69,708,332.00)	-	(256,000,000,000.00)	(126,148,614.05)
24	Principal repayments of bonds	4.2	243,100,000.00	267,610,475.00	258,006,961.60	-	298,013,743.74	224,327,811.01
25	**External Financial Liability (26+27)**		**-**	**(242,261,100,000.00)**	**-**	**-**	**(242,261,100,000.00)**	**-**
26	External debt receipts (Deduct)	2.4	-	(242,261,100,000.00)	-	-	(242,261,100,000.00)	-
27	Principal repayments of external debt	4.2	-	-	-	-	-	-
28	**Budget Surplus(-)/Deficit (+) (12-13)**		**-**	**-**	**(5,783,882,860.37)**			**(18,136,345,619.68)**

V

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Annual Financial statement of Consolidated Fund

Fiscal Year 2024/25

(In Rs.)

Particulars	Note No.	Current Year Transaction			Previous Year Transaction		
		Cash	Third Party Payments(Direct Payments)	Total	Cash	Third Party Payments(Direct Payments)	Total
1	2	3	4	5=3+4	6	7	8=6+7
1.Revenue,Grant and Other Receipts		**431,287,872,473.56**	**256,636,835.70**	**431,544,509,309.26**	**405,089,656,205.47**	**433,537,815.33**	**405,523,194,020.80**
1.1 Revenue		133,069,527,441.03	-	133,069,527,441.03	120,542,649,546.52	-	120,542,649,546.52
A. Tax	1.2	110,670,043,285.32	-	110,670,043,285.32	99,906,661,454.55	-	99,906,661,454.55
B. Other revenue	1.2	22,399,484,155.71	-	22,399,484,155.71	20,635,988,091.97	-	20,635,988,091.97
1.2 Grant		297,525,572,178.70	256,636,835.70	297,782,209,014.40	284,140,974,102.29	433,537,815.33	284,574,511,917.62
A. Bilateral external grant	1.3	-	256,636,835.70	256,636,835.70	-	-	-
B. Multilateral external grant	1.3	4,559,943.00	-	4,559,943.00	30,376,094.21	-	30,376,094.21
C. Inter government fiscal transfer	1.3	297,521,012,235.70	-	297,521,012,235.70	284,110,598,008.08	433,537,815.33	284,544,135,823.41
1.3 Irregularities and other receipts	1.2	692,772,853.83	-	692,772,853.83	406,032,556.66	-	406,032,556.66
2. Receipts from Financing Transactions		**69,708,332.00**	**-**	**69,708,332.00**	**130,732,745.05**	**-**	**130,732,745.05**
2.1 Receipts of Loan Investment Repayments		-	-	-	4,584,131.00	-	4,584,131.00
A. Receipts of domestic debt investment repayments	2.2	-	-	-	4,584,131.00	-	4,584,131.00
B. Receipts of external debt investment repayments	2.2	-	-	-	-	-	-
2.2 Sale of share		-	-	-	-	-	-
A. Sale of domestic share	2.1	-	-	-	-	-	-
B. Sale of external share	2.1	-	-	-	-	-	-
2.3 External debt Receipts		-	-	-	-	-	-
A. Multilateral	2.4	-	-	-	-	-	-
B. Bilateral	2.4	-	-	-	-	-	-
C. Other		-	-	-	-	-	-
2.4 Domestic Loan		69,708,332.00	-	69,708,332.00	126,148,614.05	-	126,148,614.05
A. National saving bond	2.3	-	-	-	-	-	-

Particulars	Note No.	Current Year Transaction			Previous Year Transaction		
		Cash	Third Party Payments(Direct Payments)	Total	Cash	Third Party Payments(Direct Payments)	Total
1	2	3	4	5=3+4	6	7	8=6+7
B. Citizen saving bond	2.3	-	-	-	-	-	-
C. Development bond	2.3	-	-	-	-	-	-
D. Foreign employment bond	2.3	-	-	-	-	-	-
E. Special bond	2.3	-	-	-	-	-	-
F. Treasury bill based on interest	2.3	-	-	-	-	-	-
G. Treasury bill based in discount coupon	2.3	-	-	-	-	-	-
H. Other	2.3	69,708,332.00	-	69,708,332.00	126,148,614.05	-	126,148,614.05
3. Gross Receipts of Current Year		**431,357,580,805.56**	**256,636,835.70**	**431,614,217,641.26**	**405,220,388,950.52**	**433,537,815.33**	**405,653,926,765.85**
4. Payments		**437,143,356,777.93**	**254,743,723.70**	**437,398,100,501.63**	**423,357,443,802.45**	**432,828,583.08**	**423,790,272,385.53**
4.1 Expenditures Chargeable on Federal Consolidated Fund		-	-	-	-	-	-
A. Current expenses	3.3	-	-	-	-	-	-
B. Financing expenditure	3.3	-	-	-	-	-	-
4.2 Expenditure Under a Federal Appropriation Act		**437,143,356,777.93**	**254,743,723.70**	**437,398,100,501.63**	**423,357,443,802.45**	**432,828,583.08**	**423,790,272,385.53**
A. Recurrent expense	3.4	285,187,532,172.27	174,713,575.34	285,362,245,747.61	279,492,055,328.75	191,672,863.15	279,683,728,191.90
B. Capital expenditure	3.4	151,573,317,644.41	80,030,148.36	151,653,347,792.77	143,515,159,068.69	241,155,719.93	143,756,314,788.62
C. Financing expenditure	3.4	382,506,961.25		382,506,961.25	350,229,405.01	-	350,229,405.01
5. Foreign Exchange Gain/Loss and Other Adjustment	19			-	-		-
6. Total Payments of Current Year		**437,143,356,777.93**	**254,743,723.70**	**437,398,100,501.63**	**423,357,443,802.45**	**432,828,583.08**	**423,790,272,385.53**
7. Current Year Change in Consolidated Fund		**(5,785,775,972.37)**	**1,893,112.00**	**(5,783,882,860.37)**	**(18,137,054,851.93)**	**709,232.25**	**(18,136,345,619.68)**
8. Opening Balance		**60,508,055,830.14**		**60,508,055,830.14**	**78,644,400,439.82**		**78,644,400,439.82**
9. Closing Balance		**54,722,279,857.77**	**1,893,112.00**	**54,724,172,969.77**	**60,507,345,587.89**	**709,232.25**	**60,508,054,820.14**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Annual Financial statement of Consolidated Fund

Fiscal Year 2024/25

(In Rs.)

S.N.	Economic Code	Particulars	Current Year							Previous Year						
			Collected Amount		Shared Amount				Amount yet to Share	Collected Amount		Shared Amount				Amount yet to Share
			Local Level	Total	Federal Govt.	Province Govt.	Local Level	Total		Local Level	Total	Federal Govt.	Province Govt.	Local Level	Total	
1	33310	Value added tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	33330	Divisible excise duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	33340	Divisible tax,registration and other administrative service charge	348,665,822.17	348,665,822.17	2,764,693.14	105,874,799.89	187,051,452.28	295,690,945.31	52,974,876.86	72,789,017.79	116,202,744.19	190,596,665.00	77,172,263.08	123,905,555.86	203,377,084.67	22,555,010.11
4	33360	Divisible natural resource royalty	5,949,225,183.90	5,949,225,183.90	307,802,542.03	1,316,658,226.10	3,886,475,869.57	5,510,936,637.70	438,288,546.20	1,227,709,883.23	3,038,716,789.55	4,545,583,885.12	1,033,985,425.49	3,117,177,394.37	4,355,466,986.54	645,894,400.67
5	33390	Other divisible revenue	164,638,911.81	164,638,911.81	8,047,669.30	93,912,109.02	47,090,877.05	149,050,655.37	15,588,256.44	6,631,083.60	18,754,418.65	27,727,202.93	44,677,419.30	160,252,340.15	206,558,437.76	38,271,371.37
Total			**6,462,529,917.88**	**6,462,529,917.88**	**318,614,904.47**	**1,516,445,135.01**	**4,120,618,198.90**	**5,955,678,238.38**	**506,851,679.50**	**,307,129,984.62**	**3,173,673,952.39**	**4,763,907,753.05**	**1,155,835,107.87**	**3,401,335,290.38**	**4,765,402,508.97**	**706,720,782.15**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Consolidated Statement of CoFOG-wise Expenditure

Fiscal Year 2024/25

(In Rs.)

Function/Activities	Current Year				Previous Year			
	Budgetary Entities	Extra Budgetary Entites	Double Accounted Amount	Total	Budgetary Entities	Extra Budgetary Entites	Double Accounted Amount	Total
	1	2	3	4=1+2-3	1	2	3	4=1+2-3
01 General Public Services	**116,160,609,085.86**	**-**	**-**	**116,160,609,085.86**	**103,678,708,859.68**	**-**	**-**	**103,678,708,859.68**
01.1 Executive and legislative bodies, financial and fiscal affairs and external affairs	1,145,375,453.37	-	-	1,145,375,453.37	1,536,930,293.44	-	-	1,536,930,293.44
01.2 Foreign economic aid	-	-	-	-	-	-	-	-
01.3 General services	523,361,474.63	-	-	523,361,474.63	402,935,652.02	-	-	402,935,652.02
01.4 Basic services	114,491,872,157.86	-	-	114,491,872,157.86	101,738,842,914.22	-	-	101,738,842,914.22
01.5 R&D General public services	-	-	-	-	-	-	-	-
01.6 General public services n.e.c.	-	-	-	-	-	-	-	-
01.7 Public debt transactions	-	-	-	-	-	-	-	-
01.8 Transfers of a general character between different levels of government	-	-		-	-	-	-	-
02 Defense	**-**	**-**	**-**	**-**	100,000.00	**-**	**-**	100,000.00
02.1 Military defense	-	-	-	-	-	-	-	-
02.2 Civil defense	-	-	-	-	-	-	-	-
02.5 Defense n.e.c	-	-	-	-	100,000.00	-	-	100,000.00
03 Public Order and Safety	**905,543,499.23**	**-**	**-**	**905,543,499.23**	**840,297,498.98**	**-**	**-**	**840,297,498.98**
03.1 Police services	-	-	-	-	-	-	-	-
03.2 Fire protection services	175,903,814.99	-	-	175,903,814.99	124,427,022.38	-	-	124,427,022.38
03.3 Law courts	370,891,862.94	-	-	370,891,862.94	360,318,139.31	-	-	360,318,139.31
03.4 Prisons	-	-	-	-	-	-	-	-
03.5 R&D Public order and safety	358,747,821.30	-	-	358,747,821.30	355,552,337.29	-	-	355,552,337.29

03.6 Public order and safety n.e.c	-	-	-	-	-	-	-	-
04 Economic Affairs	**84,219,857,689.00**	-	-	**84,219,857,689.00**	85,997,566,682.15	-	-	85,997,566,682.15
04.1 General economic, commercial, and labor affairs	-	-	-	-	-	-	-	-
04.2 Agriculture, forestry, fishing, and hunting	13,735,384,945.96	-	-	13,735,384,945.96	17,567,557,307.17	-	-	17,567,557,307.17
04.3 Fuel and energy	2,160,202,764.44	-	-	2,160,202,764.44	2,668,018,968.99	-	-	2,668,018,968.99
04.4 Mining, manufacturing and construction	487,892.00	-	-	487,892.00	938,632.00	-	-	938,632.00
04.5 Transport	61,663,039,142.96	-	-	61,663,039,142.96	59,797,505,760.08	-	-	59,797,505,760.08
04.6 Communication	371,864,824.12	-	-	371,864,824.12	369,274,291.37	-	-	369,274,291.37
04.7 Other industries	2,384,171,588.87	-	-	2,384,171,588.87	1,839,495,392.84	-	-	1,839,495,392.84
04.8 R&D Economic affairs	572,316,801.23	-	-	572,316,801.23	716,941,525.87	-	-	716,941,525.87
04.9 Economic affairs n.e.c.	3,332,389,729.42	-	-	3,332,389,729.42	3,037,834,803.83	-	-	3,037,834,803.83
5 Environmental Protection	**5,842,484,251.38**	-	-	**5,842,484,251.38**	5,236,687,530.61	-	-	5,236,687,530.61
05.1 Waste management	2,945,601,698.50	-	-	2,945,601,698.50	2,565,712,640.82	-	-	2,565,712,640.82
05.2 Waste water management	263,813,570.88	-	-	263,813,570.88	304,451,302.25	-	-	304,451,302.25
05.3 Pollution abatement	894,767,407.17	-	-	894,767,407.17	751,799,781.08	-	-	751,799,781.08
05.4 Protection of bio-diversity and landscape	-	-	-	-	-	-	-	-
05.6 Environment protection n.e.c.	1,738,301,574.83	-	-	1,738,301,574.83	1,614,723,806.46	-	-	1,614,723,806.46
06 Housing and Community Amenities	**36,637,481,065.90**	-	-	**36,637,481,065.90**	38,527,176,789.98	-	-	38,527,176,789.98
06.1 Housing development	18,044,031,055.96	-	-	18,044,031,055.96	19,303,494,667.37	-	-	19,303,494,667.37
06.2 Community development	-	-	-	-	-	-	-	-
06.3 Water supply	4,529,170,439.42	-	-	4,529,170,439.42	4,494,128,259.50	-	-	4,494,128,259.50
06.6 Housing and community amenities n.e.c.	14,064,279,570.52	-	-	14,064,279,570.52	14,729,553,863.11	-	-	14,729,553,863.11
07 Health	**38,232,342,544.24**	-	-	**38,232,342,544.24**	**30,919,609,022.97**	-	-	**30,919,609,022.97**
07.1 Medical products, appliances, and equipment	2,033,727,847.78	-	-	2,033,727,847.78	2,188,383,155.64	-	-	2,188,383,155.64
07.2 Outpatient services	8,744,466,719.41	-	-	8,744,466,719.41	7,603,550,224.88	-	-	7,603,550,224.88
07.3 Hospital services	7,029,638,134.42	-	-	7,029,638,134.42	5,551,403,846.95	-	-	5,551,403,846.95
07.4 Public health services	11,288,885,772.67	-	-	11,288,885,772.67	11,272,883,570.94	-	-	11,272,883,570.94
07.5 R&D Health	239,962,097.85	-	-	239,962,097.85	319,542,801.89	-	-	319,542,801.89
07.6 Health n.e.c.	8,895,661,972.11	-	-	8,895,661,972.11	3,983,845,422.67	-	-	3,983,845,422.67

08 Recreation, Culture, and Religion	**10,617,655,002.53**	**-**	**-**	**10,617,655,002.53**	**7,554,562,949.50**	**-**	**-**	**7,554,562,949.50**
08.1 Recreational and sporting services	-	-	-	-	-	-	-	-
08.2 Cultural services	-	-	-	-	-	-	-	-
08.3 Broadcasting and publishing services	-	-	-	-	-	-	-	-
08.4 Religious and other community services	7,682,008,454.78	-	-	7,682,008,454.78	5,054,856,701.61	-	-	5,054,856,701.61
08.5 R & Rrecreation, culture, and religion	1,930,480,601.00	-	-	1,930,480,601.00	1,585,693,007.90	-	-	1,585,693,007.90
08.6 Rrecreation, culture, and religion n.e.c.	1,005,165,946.75	-	-	1,005,165,946.75	914,013,239.99	-	-	914,013,239.99
09 Education	**136,531,154,202.89**	**-**	**-**	**136,531,154,202.89**	**138,823,111,793.96**	**-**	**-**	**138,823,111,793.96**
09.1 Pre-Primary and primary education	51,993,314,060.32	-	-	51,993,314,060.32	55,375,513,766.78	-	-	55,375,513,766.78
09.2 Secondary education	19,862,228,138.12	-	-	19,862,228,138.12	19,979,045,387.45	-	-	19,979,045,387.45
09.4 Tertiary education	-	-	-	-	-	-	-	-
09.5 Education not definable by level	2,460,237,941.34	-	-	2,460,237,941.34	2,155,723,657.51	-	-	2,155,723,657.51
09.6 Subsidiary services to education	25,233,383,831.77	-	-	25,233,383,831.77	24,318,742,883.91	-	-	24,318,742,883.91
09.7 R&D Education	-	-	-	-	-	-	-	-
09.8 Education n.e.c.	36,981,990,231.34	-	-	36,981,990,231.34	36,994,086,098.31	-	-	36,994,086,098.31
10 Social Security/ Protection	**7,868,466,199.35**	**-**	**-**	**7,868,466,199.35**	**11,862,221,852.69**	**-**	**-**	**11,862,221,852.69**
10.1 Sickness and disablity	431,818,315.27	-	-	431,818,315.27	303,604,346.75	-	-	303,604,346.75
10.2 Old age	325,455,499.84	-	-	325,455,499.84	266,500,346.45	-	-	266,500,346.45
10.4 Family and children	71,590,526.02	-	-	71,590,526.02	52,958,434.10	-	-	52,958,434.10
10.5 Unemployment	-	-	-	-	-	-	-	-
10.7 Social exclusion n.e.c.	899,490,961.38	-	-	899,490,961.38	849,072,850.15	-	-	849,072,850.15
10.8 R&D Social protection	2,490,677,911.82	-	-	2,490,677,911.82	3,587,282,963.20	-	-	3,587,282,963.20
10.9 Social protection n.e.c.	3,649,432,985.02	-		3,649,432,985.02	6,802,802,912.04	-		6,802,802,912.04
Total	**437,015,593,540.38**	**-**	**-**	**437,015,593,540.38**	**423,440,042,980.52**	**-**	**-**	**423,440,042,980.52**

ANNEX

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Economic Code-wise Revenue and Miscellaneous Receipts of Federal Government- Collection

Fiscal Year 2024/25

Annex 1.1

S.No.	Economic Code	Revenue Head	Total revenue Receipts
	Tax Revenue		**585,948,713,651.24**
1	11111	Tax applicable to the income of sole firm and personal income	36,310,073,279.82
2	11112	Tax on remuneration	34,752,784,112.10
3	11113	Tax on capital gain	32,904,549,379.16
4	11115	Windfall gain tax	207,603,294.42
5	11119	Tax on income of sole firm	16,847.32
6	11121	Tax applicable to the profit of the entity-government enterprises	8,533,710,890.90
7	11122	Tax applicable to the profit of the entity-public limited company	60,407,530,202.19
8	11123	Tax applicable to the profit of the entity-private limited company	51,030,642,122.87
9	11124	Tax applicable to the profit of the entity- other organization	15,596,433,017.43
10	11125	Tax on capital gain- entity	7,303,281,574.56
11	11126	Windfall gain tax	66,965,142.88
12	11129	Tax on entity - other tax	-
13	11131	Tax applicable to income from assets, rent and contract	2,910,551,030.97
14	11132	Tax applicable to interest	30,253,677,085.57
15	11133	Tax applicable to bonus	6,781,255,907.88
16	11134	Tax applicable to others income related to investment	118,666,406.24
17	11139	Tax applicable to others income	1,773,682,466.79
18	11211	Social Security tax based on remuneration	8,872,202,894.24
19	11311	Annual tax applicable to personal property	231,236.37
20	11316	Intellectual property and share and intangible property tax	17,000.00
21	11411	Value added tax received after sharing and allocation	1,846,861.50
22	11412	Luxary tax	338,857,473.77
23	11419	Value added tax received from others source other than sharing	55,999,959.29
24	11421	Excise duty receivable after being share and allocation	-
25	11422	Excise duty import	46,410,017,488.05
26	11423	Health hazard tax on domestic production	6,632,490,142.20
27	11424	Health azard tax on foreign product	28,453,718.00
28	11442	Health service tax	39,080,163.13
29	11443	Education service tax-educational organization	1,764,879.85
30	11444	Education service tax-abroad studies	3,608,553,853.97
31	11445	Digital service tax	49,055,175.24
32	11451	VehicleTax (Small Vehicle)	1,900.00
33	11452	Tax applicable to the use of infrastructure services	282,234,986.98
34	11453	Tax on road repair and improvement	10,422,606,830.47
35	11454	Road construction and maintenance tax	5,432,517,608.00
36	11455	Infrastructure tax	22,021,349,620.50
37	11461	Other tax applicable to goods and service	59,868,801.21

S.No.	Economic Code	Revenue Head	Total revenue Receipts
38	11511	Custom - imports	180,732,702,339.20
39	11515	Green tax	3,237,038,875.00
40	11519	Other charges/fee applicable on mport	9,650.00
41	11521	Custom fee on the export	801,673,572.00
42	11522	Export service charge	29,313,514.00
43	11561	Agriculture improvement fees	7,136,299,329.00
44	11562	Others income related to the custom	802,732,022.17
45	11611	Payment to be made by businessman	3,375.00
46	11691	Other tax	367,621.00
47	**Grants**		**29,652,486,007.60**
48	13111	Bilateral foreign grant - Recurrent	2,636,620,953.11
49	13121	Bilateral foreign grant - Capital	12,325,530,910.92
50	13211	Grant from inter government international organization -Recurrent	7,878,992,207.97
51	13212	Grant from non-governmental international organizations -Recurrent	2,096,756,996.64
52	13221	Grant from Inter government international organization - Capital	4,714,584,938.96
53	13222	Grant from non-governmental international organizations - Capital	-
54	**Other Revenue**		**121,668,286,876.07**
55	14111	Interest received from financial institution	429,874,416.18
56	14113	Interest received from industrial institutions	21,485,929.31
57	14114	Interest received from service institution	2,915,404,037.59
58	14119	Interest received from others institution	1,962,533,479.65
59	14121	Bonus received from financial institution	39,039,102,779.78
60	14122	Bonus received from Commercial Entity	1,648,474,810.00
61	14123	Dividends received from industrial entities	12,101,666.38
62	14124	Bonus received from service institution	19,719,134,415.26
63	14129	Bonus received from others institution	12,651,245.00
64	14151	Income received from the rent on government property	502,355,067.07
65	14152	Royalty received from casino	959,077,000.00
66	14153	Forestry royalty received from shared allocation	-
67	14154	Royalty related to mining and minerals received after shared allocation	-
68	14156	Royalty related to electricity received after shared allocation	-
69	14158	Royalty related to mountaineering received after shared allocation	-
70	14159	Royalty received from others sources	5,363,993,139.33
71	14177	House and land registration fee	73,495.00
72	14191	Tourism fees	54,325,402.39
73	14192	Trekking fees	580,359,907.70
74	14193	Foreign tourism charge	60,481,663.26
75	14194	Foreign employment service charge	31,263,385.54
76	14211	Amount received from the sale of agriculture product	166,940,417.26
77	14212	Amount recived from the sales of government property	522,548,054.08
78	14213	Amount recived from the sales of others things	342,711,997.08

S.No.	Economic Code	Revenue Head	Total revenue Receipts
79	14214	Telecommunication service fees	7,213,671,620.69
80	14215	Fee for telephone ownership	1,175,878,440.34
81	14217	Fees for the use of canal and irrigation channel	2,217,133.99
82	14218	Electricity service fees	1,199,165.00
83	14221	Judicial fees	2,157,092,825.91
84	14222	Postal service fees	507,476,352.47
85	14223	Income from educational sector	664,728,275.51
86	14224	Examination fees	798,264,245.62
87	14225	Income of transport sector	149,434,356.00
88	14226	License fees for export and import	180,767,545.80
89	14227	Passport fees	11,044,299,445.07
90	14228	Visa fees	4,725,958,738.12
91	14229	Other administrative service fees	6,557,485,159.84
92	14251	Company registration fees	1,227,739,387.00
93	14252	Agency registration fees	325,283,355.00
94	14254	Radio/F.M. operation fees	18,294,328.32
95	14255	Telivision license fees	172,511,355.32
96	14256	Fees for Licenses and vehicle registration	-
97	14257	Weapon license fees	36,825,885.00
98	14262	Electricity related fees	1,119,345,764.17
99	14263	Others fees related to water resources	218,810.00
100	14264	Others Income of forestry	20,491,100.41
101	14265	Income from others areas	110,219.97
102	14311	Judicial Fine, Penalty and confiscation	305,786,346.56
103	14312	Administraton fine, penalty and confiscation	2,736,736,730.61
104	14313	Write off of earnest money	470,930,907.38
105	14411	Current handover	106,700.00
106	14511	Receipt of insurance claim	1,513,940.00
107	14521	Polluction control fees	3,257,796,703.48
108	14529	Others revenue	2,450,504,280.63
109	14531	The amount received from the sale of government property such as house, land and goodwill	725,450.00
110	**Miscellaneous Receipts**		**17,384,950,482.34**
111	15111	Irregularities	5,082,930,905.31
112	15112	Return of release amount	1,903,837,625.80
113	15113	Grant returned	10,385,896,147.21
114	15114	Repayment of Conditional Grant	5,877,214.02
115	15115	Repayment of Special Grant	6,408,590.00
116	**Divisible Revenues**		**463,967,271,555.94**
117	33311	VAT - Receivable from divisible fund (Export)	41,549,034,097.40
118	33312	VAT - Receivable fromother fund except DF (Import)	195,066,372,110.12
119	33313	VAT - Goods, sales & istribution	30,732,216,038.08
120	33314	VAT - Services & ontracts	31,530,148,084.53

S.No.	Economic Code	Revenue Head	Total revenue Receipts
121	33315	VAT - Services, tourism	4,152,662,058.10
122	33316	VAT - Telephone, insurance & air travel	30,991,374,316.74
123	33317	VAT - Non registered (reverse charge)	7,889,261,445.92
124	33331	Excise duty - Tobacco	27,716,894,682.88
125	33332	Excise duty - Alcohol	32,293,423,678.98
126	33333	Excise duty - Beer	38,151,538,476.75
127	33334	Excise duty - Other industrial production	23,894,346,566.44
128	**Divisible Royalty from Natural Resources**		**8,230,970,610.17**
129	33361	Royalty on forest	1,694,434,634.42
130	33362	Royalty on mineral and mines	1,599,278,650.25
131	33364	Royalty on electricity	3,937,740,033.12
132	33365	Royalty on mountaineering activities	998,686,056.71
133	33391	Other divisible revenue	831,235.67
	Grand Total		**1,226,852,679,183.36**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Economic Code Wise Revenue and Miscellaneous Receipts of Federal Government- Utilization

Fiscal Year 2024/25

Annex 1.2

S.No.	Economic Code	Revenue Head	Total Revenue Receipt
	Tax Revenue		**910,725,803,740.40**
1	11111	Tax applicable to the income of sole firm and personal income	36,310,073,279.82
2	11112	Tax on remuneration	34,752,784,112.10
3	11113	Tax on capital gain	32,904,549,379.16
4	11115	Windfall gain tax	207,603,294.42
5	11119	Tax on income of sole firm	16,847.32
6	11121	Tax applicable to the profit of the entity-government enterprises	8,533,710,890.90
7	11122	Tax applicable to the profit of the entity-public limited company	60,407,530,202.19
8	11123	Tax applicable to the profit of the entity-private limited company	51,030,642,122.87
9	11124	Tax applicable to the profit of the entity- other organization	15,596,433,017.43
10	11125	Tax on capital gain- entity	7,303,281,574.56
11	11126	Windfall gain tax	66,965,142.88
12	11131	Tax applicable to income from assets, rent and contract	2,910,551,030.97
13	11132	Tax applicable to interest	30,253,677,085.57
14	11133	Tax applicable to bonus	6,781,255,907.88
15	11134	Tax applicable to others income related to investment	118,666,406.24
17	11139	Tax applicable to others income	1,773,682,466.79
18	11211	Social Security tax based on remuneration	8,872,202,894.24
19	11311	Annual tax applicable to personal property	231,236.37
	11316	Intellectual property and share and intangible property tax	17,000.00
21	11411	Value added tax received after sharing and allocation	239,339,594,567.12
22	11412	Luxary tax	338,857,473.77
23	11419	Value added tax received from others source other than sharing	55,999,959.29
24	11421	Excise duty receivable after being share and allocation	85,439,342,383.54
25	11422	Excise duty import	46,410,017,488.05
26	11423	Health hazard tax on domestic production	6,632,490,142.20
27	11424	Health hazard tax on foreign product	28,453,718.00
29	11442	Health service tax	39,080,163.13
30	11443	Education service tax-educational organization	1,764,879.85
31	11444	Education service tax-abroad studies	3,608,553,853.97
32	11445	Digital service tax	49,055,175.24
	11451	VehicleTax (Small Vehicle)	1,900.00
33	11452	Tax applicable to the use of infrastructure services	282,234,986.98
34	11453	Tax on road repair and improvement	10,422,606,830.47
35	11454	Road construction and maintenance tax	5,432,517,608.00
36	11455	Infrastructure tax	22,021,349,620.50
37	11461	Other tax applicable to goods and service	59,868,801.21
38	11511	Custom - Imports	180,732,702,339.20

S.No.	Economic Code	Revenue Head	Total Revenue Receipt
39	11515	Green tax	3,237,038,875.00
40	11519	Other charges/fee applicable on mport	9,650.00
41	11521	Custom fee on the export	801,673,572.00
42	11522	Export service charge	29,313,514.00
43	11561	Agriculture improvement fees	7,136,299,329.00
44	11562	Others income related to the custom	802,732,022.17
45	11611	Payment to be made by businessman	3,375.00
46	11691	Other tax	367,621.00
47	**Grants**		**29,652,486,007.60**
48	13111	Bilateral foreign grant - recurrent	2,636,620,953.11
49	13121	Bilateral foreign grant - capital	12,325,530,910.92
50	13211	Grant from inter government international organization -recurrent	7,878,992,207.97
51	13212	Grant from non-governmental international organizations -recurrent	2,096,756,996.64
52	13221	Grant from Inter government international organization - capital	4,714,584,938.96
53	13222	Grant from non-governmental international organizations - capital	-
55	**Other Revenue**		**121,668,286,876.07**
56	14111	Interest received from financial Institution	429,874,416.18
58	14113	Interest received from industrial institutions	21,485,929.31
59	14114	Interest received from service institution	2,915,404,037.59
60	14119	Interest received from others institution	1,962,533,479.65
61	14121	Bonus received from financial institution	39,039,102,779.78
	14122	Bonus received from Commercial Entity	1,648,474,810.00
62	14123	Dividends received from industrial institutions	12,101,666.38
63	14124	Bonus received from service institution	19,719,134,415.26
64	14129	Bonus received from others institution	12,651,245.00
65	14151	Income received from the rent on government property	502,355,067.07
66	14152	Royalty received from casino	959,077,000.00
67	14153	Forestry royalty received from shared allocation	-
68	14154	Royalty related to mining and minerals received after shared allocation	-
69	14156	Royalty related to electricity received after shared allocation	-
70	14158	Royalty related to mountaineering received after shared allocation	-
71	14159	Royalty received from others sources	5,363,993,139.33
	14177	House and land registration fee	73,495.00
72	14191	Tourism fees	54,325,402.39
73	14192	Trekking fees	580,359,907.70
74	14193	Foreign tourism charge	60,481,663.26
75	14194	Foreign employment service charge	31,263,385.54
76	14211	Amount received from the sale of agriculture product	166,940,417.26
77	14212	Amount recived from the sales of government property	522,548,054.08
78	14213	Amount recived from the sales of others things	342,711,997.08
79	14214	Telecommunication service fees	7,213,671,620.69
80	14215	Fee for telephone ownership	1,175,878,440.34
81	14217	Fees for the use of canal and irrigation channel	2,217,133.99

S.No.	Economic Code	Revenue Head	Total Revenue Receipt
82	14218	Electricity service fees	1,199,165.00
83	14221	Judicial fees	2,157,092,825.91
84	14222	Postal service fees	507,476,352.47
85	14223	Income from educational sector	664,728,275.51
86	14224	Examination fees	798,264,245.62
87	14225	Income of transport sector	149,434,356.00
88	14226	License fees for export and import	180,767,545.80
89	14227	Passport fees	11,044,299,445.07
90	14228	Visa fees	4,725,958,738.12
91	14229	Other administrative service fees	6,557,485,159.84
92	14251	Company registration fees	1,227,739,387.00
93	14252	Agency registration fees	325,283,355.00
94	14254	Radio/F.M. operation fees	18,294,328.32
95	14255	Telivision license fees	172,511,355.32
	14256	Fees for Licenses and vehicle registration	-
96	14257	Weapon license fees	36,825,885.00
97	14262	Electricity related fees	1,119,345,764.17
98	14263	Others fees related to water resources	218,810.00
99	14264	Others income of forestry	20,491,100.41
100	14265	Income from others areas	110,219.97
101	14311	Judicial fine, penalty and confiscation	305,786,346.56
102	14312	Administraton fine, penalty and confiscation	2,736,736,730.61
103	14313	Write-off of earnest money	470,930,907.38
104	14411	Current handover	106,700.00
105	14511	Receipt of insurance claim	1,513,940.00
106	14521	Polluction control fees	3,257,796,703.48
107	14529	Others revenue	2,450,504,280.63
108	14531	The amount received from the sale of government property such as house, land and goodwill	725,450.00
109	**Miscellaneous Receipt**		**17,384,950,482.34**
110	15111	Irregularities	5,082,930,905.31
111	15112	Return of release amount	1,903,837,625.80
112	15113	Grant returned	10,385,896,147.21
	15114	Repayment of Conditional Grant	5,877,214.02
	15115	Repayment of Special Grant	6,408,590.00
	Grand Total		**1,079,431,527,106.41**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Economic Head Wise Budget and Expenditure (Recurrent, Capital, Financing)

Fiscal Year 2024/25

Annex 2.3

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/ Disbursement	Expenditure	Remaining
20000	**Recurrent**	**1,140,664,500,000.00**	**178,672,211,063.00**	**193,582,671,526.00**	**-**	**-**	**1,125,754,039,537.00**	**956,588,492,156.66**	**956,588,492,156.66**	**169,165,547,380.34**
21000	**Compensation of Employees**	**163,275,926,000.00**	**12,866,807,405.00**	**9,923,764,110.00**	**-**	**-**	**166,218,969,295.00**	**156,592,975,435.48**	**156,592,975,435.48**	**9,625,993,859.52**
21100	**Wages and Salaries**	**160,316,534,000.00**	**12,574,478,925.00**	**9,654,073,896.00**	**-**	**-**	**163,236,939,029.00**	**154,043,693,971.15**	**154,043,693,971.15**	**9,193,245,057.85**
21110	**Wages and Salaries in Cash**	**124,632,662,000.00**	**10,250,616,220.00**	**5,594,275,109.00**	**-**	**-**	**129,289,003,111.00**	**122,791,879,666.52**	**122,791,879,666.52**	**6,497,123,444.48**
21111	Employee salary	122,543,826,000.00	10,214,448,769.00	5,284,339,325.00	-	-	127,473,935,444.00	121,472,043,290.26	121,472,043,290.26	6,001,892,153.74
21112	Official salary	2,088,836,000.00	36,167,451.00	309,935,784.00	-	-	1,815,067,667.00	1,319,836,376.26	1,319,836,376.26	495,231,290.74
21120	**Wages and Salaries in Kind**	**23,369,960,000.00**	**1,752,056,253.00**	**3,023,541,667.00**	**-**	**-**	**22,098,474,586.00**	**21,087,948,506.23**	**21,087,948,506.23**	**1,010,526,079.77**
21121	Uniform	4,820,533,000.00	238,832,782.00	613,042,531.00	-	-	4,446,323,251.00	3,974,335,375.34	3,974,335,375.34	471,987,875.66
21122	Meal	16,222,945,000.00	1,456,373,690.00	488,693,804.00	-	-	17,190,624,886.00	16,762,270,530.48	16,762,270,530.48	428,354,355.52
21123	Medical allowance	2,326,482,000.00	56,849,781.00	1,921,805,332.00	-	-	461,526,449.00	351,342,600.41	351,342,600.41	110,183,848.59
21130	**Employee Allowances**	**11,697,703,000.00**	**541,195,752.00**	**1,025,128,870.00**	**-**	**-**	**11,213,769,882.00**	**9,612,394,442.44**	**9,612,394,442.44**	**1,601,375,439.56**
21131	Local allowances	1,208,588,000.00	43,952,620.00	70,348,851.00	-	-	1,182,191,769.00	776,841,857.24	776,841,857.24	405,349,911.76
21132	Dearness allowance	7,016,415,000.00	153,807,399.00	670,360,517.00	-	-	6,499,861,882.00	5,698,745,750.87	5,698,745,750.87	801,116,131.13
21133	Field allowance	14,498,000.00	60,000.00	-	-	-	14,558,000.00	12,491,324.00	12,491,324.00	2,066,676.00
21134	Employee meeting allowance	246,970,000.00	33,842,972.00	8,117,500.00	-	-	272,695,472.00	180,201,650.97	180,201,650.97	92,493,821.03
21135	Employee incentive and award	540,294,000.00	57,915,000.00	13,666,720.00	-	-	584,542,280.00	400,250,636.24	400,250,636.24	184,291,643.76
21136	Foreign allowance	898,698,000.00	54,409,546.00	59,676,000.00	-	-	893,431,546.00	883,300,514.57	883,300,514.57	10,131,031.43
21139	Other allowance	1,772,240,000.00	197,208,215.00	202,959,282.00	-	-	1,766,488,933.00	1,660,562,708.55	1,660,562,708.55	105,926,224.45
21140	**Allowance for Officials and Other Benefits**	**616,209,000.00**	**30,610,700.00**	**11,128,250.00**	**-**	**-**	**635,691,450.00**	**551,471,355.96**	**551,471,355.96**	**84,220,094.04**
21141	Official meeting allowance	90,617,000.00	20,375,000.00	-	-	-	110,992,000.00	84,584,287.50	84,584,287.50	26,407,712.50
21142	Official other facility	491,055,000.00	10,195,700.00	11,128,250.00	-	-	490,122,450.00	443,425,883.11	443,425,883.11	46,696,566.89
21149	Official other allowance	34,537,000.00	40,000.00	-	-	-	34,577,000.00	23,461,185.35	23,461,185.35	11,115,814.65
21200	**Employers Social Contribution**	**2,959,392,000.00**	**292,328,480.00**	**269,690,214.00**	**-**	**-**	**2,982,030,266.00**	**2,549,281,464.33**	**2,549,281,464.33**	**432,748,801.67**

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/ Disbursement	Expenditure	Remaining
21210	**Social Security Expenses for the Employee**	**2,855,847,000.00**	**292,081,680.00**	**245,790,214.00**	**-**	**-**	**2,902,138,466.00**	**2,547,043,337.72**	**2,547,043,337.72**	**355,095,128.28**
21212	Contributory pension and gratuity fund expense	1,525,823,000.00	259,978,974.00	162,006,483.00	-	-	1,623,795,491.00	1,404,642,723.91	1,404,642,723.91	219,152,767.09
21213	Contributory insurance fund expense	1,323,024,000.00	32,102,706.00	83,783,731.00	-	-	1,271,342,975.00	1,136,318,704.92	1,136,318,704.92	135,024,270.08
21214	Employee welfare fund	3,500,000.00	-	-	-	-	3,500,000.00	3,500,000.00	3,500,000.00	-
21219	Other social security expense	3,500,000.00	-	-	-	-	3,500,000.00	2,581,908.89	2,581,908.89	918,091.11
21220	Expenses of office bearers social security	**103,545,000.00**	**246,800.00**	**23,900,000.00**	**-**	**-**	**79,891,800.00**	**2,238,126.61**	**2,238,126.61**	**77,653,673.39**
21222	Contributary pension and gratuity fund expense for officials	1,133,000.00	230,000.00	-	-	-	1,363,000.00	432,643.24	432,643.24	930,356.76
21223	Contributory insurance fund expense of officials	102,412,000.00	16,800.00	23,900,000.00	-	-	78,528,800.00	1,805,483.37	1,805,483.37	76,723,316.63
22000	**Use of Goods and Services**	**54,997,272,000.00**	**6,568,022,309.00**	**4,138,274,200.00**	**-**	**-**	**57,427,020,109.00**	**41,659,070,640.45**	**41,659,070,640.45**	**15,767,949,468.55**
22100	**Service Fee**	**4,243,951,000.00**	**416,985,974.00**	**225,549,354.00**	**-**	**-**	**4,435,387,620.00**	**3,456,241,318.01**	**3,456,241,318.01**	**979,146,301.99**
22110	**Service Fee**	**4,243,951,000.00**	**416,985,974.00**	**225,549,354.00**	**-**	**-**	**4,435,387,620.00**	**3,456,241,318.01**	**3,456,241,318.01**	**979,146,301.99**
22111	Water and electricity	2,898,528,000.00	371,673,305.00	213,519,945.00	-	-	3,056,681,360.00	2,570,380,648.83	2,570,380,648.83	486,300,711.17
22112	Communication	1,345,423,000.00	45,312,669.00	12,029,409.00	-	-	1,378,706,260.00	885,860,669.18	885,860,669.18	492,845,590.82
22200	**Operation and Maintenance Expenses of Capital Assets**	**8,973,659,000.00**	**492,970,573.00**	**296,907,492.00**	**-**	**-**	**9,169,722,081.00**	**7,494,239,412.64**	**7,494,239,412.64**	**1,675,482,668.36**
22210	**Operation and Maintenance Expenses of Vehicle/Transport Means**	**6,823,706,000.00**	**403,258,007.00**	**236,454,315.00**	**-**	**-**	**6,990,509,692.00**	**6,216,272,999.21**	**6,216,272,999.21**	**774,236,692.79**
22211	Fuel (Official)	200,520,000.00	7,286,846.00	139,060.00	-	-	207,667,786.00	174,474,517.85	174,474,517.85	33,193,268.15
22212	Fuel (Office purpose)	3,779,342,000.00	178,194,656.00	113,940,606.00	-	-	3,843,596,050.00	3,366,874,947.88	3,366,874,947.88	476,721,102.12
22213	Maintenance- vehicles	2,026,528,000.00	189,246,377.00	65,874,047.00	-	-	2,149,900,330.00	2,057,159,629.17	2,057,159,629.17	92,740,700.83
22214	Insurance and renewal expense	817,316,000.00	28,530,128.00	56,500,602.00	-	-	789,345,526.00	617,763,904.31	617,763,904.31	171,581,621.69
22220	**Machinery and Equipment Operation and Maintenance**	**824,135,000.00**	**22,829,566.00**	**13,941,008.00**	**-**	**-**	**833,023,558.00**	**728,879,616.84**	**728,879,616.84**	**104,143,941.16**
22221	Operation & Maintenance of machine	824,135,000.00	22,829,566.00	13,941,008.00	-	-	833,023,558.00	728,879,616.84	728,879,616.84	104,143,941.16

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/ Disbursement	Expenditure	Remaining
22230	**Constructed Public Property Maitenance Expenditure**	**437,662,000.00**	**56,927,000.00**	**40,792,000.00**	**-**	**-**	**453,797,000.00**	**383,904,984.19**	**383,904,984.19**	**69,892,015.81**
22231	Repair and maintenance of constructed public properties	437,662,000.00	56,927,000.00	40,792,000.00	-	-	453,797,000.00	383,904,984.19	383,904,984.19	69,892,015.81
22290	**Operation and Maintenance Expenditure of Other Property**	**888,156,000.00**	**9,956,000.00**	**5,720,169.00**	**-**	**-**	**892,391,831.00**	**165,181,812.40**	**165,181,812.40**	**727,210,018.60**
22291	Operation and maintenance of other assets	888,156,000.00	9,956,000.00	5,720,169.00	-	-	892,391,831.00	165,181,812.40	165,181,812.40	727,210,018.60
22300	**Office Goods and Services**	**4,759,802,000.00**	**364,443,866.00**	**61,013,887.00**	**-**	**-**	**5,063,231,979.00**	**4,049,986,048.88**	**4,049,986,048.88**	**1,013,245,930.12**
22310	**Office Goods and Services**	**4,759,802,000.00**	**364,443,866.00**	**61,013,887.00**	**-**	**-**	**5,063,231,979.00**	**4,049,986,048.88**	**4,049,986,048.88**	**1,013,245,930.12**
22311	General office expenses	3,274,072,000.00	265,431,853.00	42,705,651.00	-	-	3,496,798,202.00	2,765,296,789.74	2,765,296,789.74	731,501,412.26
22312	Feeds for animals & birds	184,895,000.00	8,683,000.00	2,391,000.00	-	-	191,187,000.00	179,191,720.18	179,191,720.18	11,995,279.82
22313	Books and materials	45,023,000.00	261,813.00	1,044,813.00	-	-	44,240,000.00	37,521,440.30	37,521,440.30	6,718,559.70
22314	Fuel- for other purposes	288,251,000.00	5,941,000.00	3,728,223.00	-	-	290,463,777.00	251,924,911.61	251,924,911.61	38,538,865.39
22315	Newspaper, printing and information publishing expenses	845,812,000.00	74,483,200.00	10,534,200.00	-	-	909,761,000.00	702,013,610.36	702,013,610.36	207,747,389.64
22319	Operation expenses of office	121,749,000.00	9,643,000.00	610,000.00	-	-	130,782,000.00	114,037,576.69	114,037,576.69	16,744,423.31
22400	**Expenditure on Service and Consultancy**	**12,534,988,000.00**	**1,764,547,862.00**	**924,397,944.00**	**-**	**-**	**13,375,137,918.00**	**10,431,525,139.83**	**10,431,525,139.83**	**2,943,612,778.17**
22410	**Expenditure on Consultancy and Other Services**	**12,534,988,000.00**	**1,764,547,862.00**	**924,397,944.00**	**-**	**-**	**13,375,137,918.00**	**10,431,525,139.83**	**10,431,525,139.83**	**2,943,612,778.17**
22411	Services and consultancy expenses	3,532,622,000.00	49,000,116.00	79,098,575.00	-	-	3,502,523,541.00	2,094,447,695.85	2,094,447,695.85	1,408,075,845.15
22412	Information system and software operation expense	580,179,000.00	5,285,000.00	12,186,144.00	-	-	573,277,856.00	329,874,372.41	329,874,372.41	243,403,483.59
22413	Contract service fee	7,433,980,000.00	1,697,446,795.00	826,038,485.00	-	-	8,305,388,310.00	7,098,627,921.58	7,098,627,921.58	1,206,760,388.42
22419	Other services fee	988,207,000.00	12,815,951.00	7,074,740.00	-	-	993,948,211.00	908,575,149.99	908,575,149.99	85,373,061.01
22500	**Program Related Expenditure**	**19,249,106,000.00**	**2,923,775,789.00**	**2,369,252,486.00**	**-**	**-**	**19,803,629,303.00**	**11,501,177,309.05**	**11,501,177,309.05**	**8,302,451,993.95**
22510	**Training and Workshop**	**3,214,589,000.00**	**142,151,058.00**	**207,598,718.00**	**-**	**-**	**3,149,141,340.00**	**1,925,026,032.74**	**1,925,026,032.74**	**1,224,115,307.26**
22511	Employee training expense	1,622,861,000.00	91,988,403.00	113,474,953.00	-	-	1,601,374,450.00	1,140,715,945.94	1,140,715,945.94	460,658,504.06
22512	Skill development and awareness and seminar expense	1,591,728,000.00	50,162,655.00	94,123,765.00	-	-	1,547,766,890.00	784,310,086.80	784,310,086.80	763,456,803.20

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/ Disbursement	Expenditure	Remaining
22520	Expenditure on production material, service and other programs	**16,034,517,000.00**	**2,781,624,731.00**	**2,161,653,768.00**	-	-	**16,654,487,963.00**	**9,576,151,276.31**	**9,576,151,276.31**	**7,078,336,686.69**
22521	Production materials/service expenses	1,178,075,000.00	18,300,000.00	1,202,528.00	-	-	1,195,172,472.00	1,093,413,938.04	1,093,413,938.04	101,758,533.96
22522	Program expenses	14,104,639,000.00	2,113,624,431.00	1,711,360,940.00	-	-	14,506,902,491.00	7,830,926,441.56	7,830,926,441.56	6,675,976,049.44
22523	Production materials, services, and other programs	1,850,000.00	394,773,300.00	200,473,300.00	-	-	196,150,000.00	117,460,489.98	117,460,489.98	78,689,510.02
22529	Other program expenses	749,953,000.00	254,927,000.00	248,617,000.00	-	-	756,263,000.00	534,350,406.73	534,350,406.73	221,912,593.27
22600	**Monitoring, Evaluation and Travelling Expenses**	**3,379,617,000.00**	**389,023,059.00**	**183,447,107.00**	-	-	**3,585,192,952.00**	**2,950,992,886.75**	**2,950,992,886.75**	**634,200,065.25**
22610	**Monitoring, Evaluation and Travelling Expenses**	**3,379,617,000.00**	**389,023,059.00**	**183,447,107.00**	-	-	**3,585,192,952.00**	**2,950,992,886.75**	**2,950,992,886.75**	**634,200,065.25**
22611	Monitoring & Evaluation expenses	1,418,727,000.00	56,272,073.00	34,011,374.00	-	-	1,440,987,699.00	1,223,872,049.35	1,223,872,049.35	217,115,649.65
22612	Travelling expenses	1,779,859,000.00	218,479,311.00	62,322,537.00	-	-	1,936,015,774.00	1,564,519,232.32	1,564,519,232.32	371,496,541.68
22613	Travelling expenses of VIPs & delegations	103,651,000.00	114,271,675.00	87,113,196.00	-	-	130,809,479.00	109,640,603.40	109,640,603.40	21,168,875.60
22619	Other travelling expenses	77,380,000.00	-	-	-	-	77,380,000.00	52,961,001.68	52,961,001.68	24,418,998.32
22700	**Miscellaneous Expenditure**	**1,856,149,000.00**	**216,275,186.00**	**77,705,930.00**	-	-	**1,994,718,256.00**	**1,774,908,525.29**	**1,774,908,525.29**	**219,809,730.71**
22710	**Miscellaneous Expenditue**	**1,856,149,000.00**	**216,275,186.00**	**77,705,930.00**	-	-	**1,994,718,256.00**	**1,774,908,525.29**	**1,774,908,525.29**	**219,809,730.71**
22711	Miscellaneous expenditure	1,856,149,000.00	216,275,186.00	77,705,930.00	-	-	1,994,718,256.00	1,774,908,525.29	1,774,908,525.29	219,809,730.71
24000	**Interest, Fee, and Bank Commission**	**103,125,978,000.00**	**2,710,000,000.00**	**11,120,000,000.00**	-	-	**94,715,978,000.00**	**70,448,710,967.63**	**70,448,710,967.63**	**24,267,267,032.37**
24100	**Intrest on Foreign Debt**	**11,951,600,000.00**	**2,710,000,000.00**	**50,000,000.00**	-	-	**14,611,600,000.00**	**10,169,469,461.40**	**10,169,469,461.40**	**4,442,130,538.60**
24110	**Intrest on Foreign Debt**	**11,951,600,000.00**	**2,710,000,000.00**	**50,000,000.00**	-	-	**14,611,600,000.00**	**10,169,469,461.40**	**10,169,469,461.40**	**4,442,130,538.60**
24111	Interest on foreign loan	11,951,600,000.00	2,710,000,000.00	50,000,000.00	-	-	14,611,600,000.00	10,169,469,461.40	10,169,469,461.40	4,442,130,538.60
24200	**Interest, Fee and Bank Commission on Domestic Debt**	**91,174,378,000.00**	**-**	**11,070,000,000.00**	-	-	**80,104,378,000.00**	**60,279,241,506.23**	**60,279,241,506.23**	**19,825,136,493.77**
24210	**Interest, Fee and Bank Commission on Domestic Debt**	**91,174,378,000.00**	**-**	**11,070,000,000.00**	-	-	**80,104,378,000.00**	**60,279,241,506.23**	**60,279,241,506.23**	**19,825,136,493.77**
24211	Interest on domestic debt	91,174,378,000.00	-	11,070,000,000.00	-	-	80,104,378,000.00	60,279,241,506.23	60,279,241,506.23	19,825,136,493.77
25000	**Subsidy**	**947,863,000.00**	**2,350,000.00**	**500,000.00**	-	-	**949,713,000.00**	**646,930,965.71**	**646,930,965.71**	**302,782,034.29**
25100	**Subsidy Public Enterprises**	**822,937,000.00**	**1,000,000.00**	**-**	-	-	**823,937,000.00**	**534,925,083.21**	**534,925,083.21**	**289,011,916.79**

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/ Disbursement	Expenditure	Remaining
25110	**Subsidy to Non-Financial Institution**	**782,937,000.00**	**1,000,000.00**	**-**	**-**	**-**	**783,937,000.00**	**494,925,083.21**	**494,925,083.21**	**289,011,916.79**
25111	Operating subsidy - non-financial corporations	518,537,000.00	1,000,000.00	-	-	-	519,537,000.00	450,459,083.21	450,459,083.21	69,077,916.79
25112	Capital subsidy - non-financial corporations	264,400,000.00	-	-	-	-	264,400,000.00	44,466,000.00	44,466,000.00	219,934,000.00
25120	Grant shared allocation to financial enterprise	40,000,000.00	-	-	-	-	40,000,000.00	40,000,000.00	40,000,000.00	-
25121	Current grant shared allocation to financial enterprise	40,000,000.00	-	-	-	-	40,000,000.00	40,000,000.00	40,000,000.00	-
25200	**Subsidy to the Business**	**102,200,000.00**	**-**	**500,000.00**	**-**	**-**	**101,700,000.00**	**95,720,448.50**	**95,720,448.50**	**5,979,551.50**
25210	**Grant Shared Allocation to Non-Financial Business**	**102,200,000.00**	**-**	**500,000.00**	**-**	**-**	**101,700,000.00**	**95,720,448.50**	**95,720,448.50**	**5,979,551.50**
25211	Operating subsidies to non-financial private enterprises	7,200,000.00	-	500,000.00	-	-	6,700,000.00	720,448.50	720,448.50	5,979,551.50
25212	Capital subsidies to non-financial private enterprises	95,000,000.00	-	-	-	-	95,000,000.00	95,000,000.00	95,000,000.00	-
25300	**Other Subsidies**	**22,726,000.00**	**1,350,000.00**	**-**	**-**	**-**	**24,076,000.00**	**16,285,434.00**	**16,285,434.00**	**7,790,566.00**
25310	**Subsidy to Other Social Organizations**	**22,726,000.00**	**1,350,000.00**	**-**	**-**	**-**	**24,076,000.00**	**16,285,434.00**	**16,285,434.00**	**7,790,566.00**
25315	Other organization subsidy	22,726,000.00	1,350,000.00	-	-	-	24,076,000.00	16,285,434.00	16,285,434.00	7,790,566.00
26000	**Grant**	**539,732,958,210.00**	**9,744,391,338.00**	**20,229,835,083.00**	**-**	**-**	**529,247,514,465.00**	**439,023,636,088.47**	**439,023,636,088.47**	**90,223,878,376.53**
26200	**Grant Transfered to International Institutions**	**505,224,000.00**	**3,845,000.00**	**3,923,000.00**	**-**	**-**	**505,146,000.00**	**418,304,105.60**	**418,304,105.60**	**86,841,894.40**
26210	**International Membership Fee and Assistance**	**505,224,000.00**	**3,845,000.00**	**3,923,000.00**	**-**	**-**	**505,146,000.00**	**418,304,105.60**	**418,304,105.60**	**86,841,894.40**
26211	International membership fee and assistance	505,224,000.00	3,845,000.00	3,923,000.00	-	-	505,146,000.00	418,304,105.60	418,304,105.60	86,841,894.40
26300	**Grant Transfered to Subnational Governments**	**408,917,709,210.00**	**2,659,683,000.00**	**1,797,765,400.00**	**-**	**-**	**409,779,626,810.00**	**349,363,717,982.34**	**349,363,717,982.34**	**60,415,908,827.66**
26330	**Grant Transfered to Subnational Governments**	**408,917,709,210.00**	**2,659,683,000.00**	**1,797,765,400.00**	**-**	**-**	**409,779,626,810.00**	**349,363,717,982.34**	**349,363,717,982.34**	**60,415,908,827.66**
26331	Equalization grants	148,000,000,000.00	-	-	-	-	148,000,000,000.00	135,797,282,081.03	135,797,282,081.03	12,202,717,918.97
26332	Conditional grants	191,427,478,000.00	1,550,102,000.00	807,084,400.00	-	-	192,170,495,600.00	168,139,415,600.69	168,139,415,600.69	24,031,079,999.31
26333	Special grants	2,214,200,000.00	191,800,000.00	191,800,000.00	-	-	2,214,200,000.00	1,583,749,023.74	1,583,749,023.74	630,450,976.26

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/ Disbursement	Expenditure	Remaining
26334	Complementary grants	13,200,000,000.00	30,000,000.00	30,000,000.00	-	-	13,200,000,000.00	8,028,970,988.62	8,028,970,988.62	5,171,029,011.38
26336	Conditional grants-Capital	43,390,231,210.00	706,481,000.00	587,581,000.00	-	-	43,509,131,210.00	28,816,496,929.19	28,816,496,929.19	14,692,634,280.81
26337	Special grants- Capital	10,685,800,000.00	181,300,000.00	181,300,000.00	-	-	10,685,800,000.00	6,997,803,359.07	6,997,803,359.07	3,687,996,640.93
26400	**Grant for Social Services**	**130,310,025,000.00**	**7,080,863,338.00**	**18,428,146,683.00**	**-**	**-**	**118,962,741,655.00**	**89,241,614,000.53**	**89,241,614,000.53**	**29,721,127,654.47**
26410	**Current Grant**	**108,327,313,000.00**	**6,743,207,894.00**	**15,495,096,961.00**	**-**	**-**	**99,575,423,933.00**	**77,505,539,448.66**	**77,505,539,448.66**	**22,069,884,484.34**
26411	Unconditional recurrent grant to government agencies, committees & boards	82,000,000.00	-	-	-	-	82,000,000.00	77,758,696.64	77,758,696.64	4,241,303.36
26412	Conditional recurrent grant to government agencies, committees & boards	80,821,650,000.00	4,384,175,825.00	6,486,137,713.00	-	-	78,719,688,112.00	70,020,357,022.49	70,020,357,022.49	8,699,331,089.51
26413	Conditional grant to other institutions	27,423,663,000.00	2,359,032,069.00	9,008,959,248.00	-	-	20,773,735,821.00	7,407,423,729.53	7,407,423,729.53	13,366,312,091.47
26420	**Capital Grant**	**21,982,712,000.00**	**337,655,444.00**	**2,933,049,722.00**	**-**	**-**	**19,387,317,722.00**	**11,736,074,551.87**	**11,736,074,551.87**	**7,651,243,170.13**
26422	Government agencies, committees, boards- Conditional capital grant	20,336,451,000.00	332,655,444.00	2,807,149,722.00	-	-	17,861,956,722.00	10,585,348,287.61	10,585,348,287.61	7,276,608,434.39
26423	Conditional capital grant to other institutions	1,646,261,000.00	5,000,000.00	125,900,000.00	-	-	1,525,361,000.00	1,150,726,264.26	1,150,726,264.26	374,634,735.74
27000	**Social Securities**	**259,356,354,000.00**	**143,685,816,775.00**	**134,430,717,549.00**	**-**	**-**	**268,611,453,226.00**	**244,261,017,108.41**	**244,261,017,108.41**	**24,350,436,117.59**
27100	Social security	**144,578,554,000.00**	**10,997,871,876.00**	**15,613,706,585.00**	**-**	**-**	**139,962,719,291.00**	**127,772,684,652.23**	**127,772,684,652.23**	**12,190,034,638.77**
27110	Social security	**144,578,554,000.00**	**10,997,871,876.00**	**15,613,706,585.00**	**-**	**-**	**139,962,719,291.00**	**127,772,684,652.23**	**127,772,684,652.23**	**12,190,034,638.77**
27111	Social security	120,848,968,000.00	7,064,970,493.00	7,096,352,198.00	-	-	120,817,586,295.00	116,471,054,966.63	116,471,054,966.63	4,346,531,328.37
27112	Other social security	23,729,586,000.00	3,932,901,383.00	8,517,354,387.00	-	-	19,145,132,996.00	11,301,629,685.60	11,301,629,685.60	7,843,503,310.40
27200	**Social Assistance**	**7,213,215,000.00**	**5,147,096,109.00**	**647,400,984.00**	**-**	**-**	**11,712,910,125.00**	**9,902,804,028.18**	**9,902,804,028.18**	**1,810,106,096.82**
27210	**Social Assistance**	**7,213,215,000.00**	**5,147,096,109.00**	**647,400,984.00**	**-**	**-**	**11,712,910,125.00**	**9,902,804,028.18**	**9,902,804,028.18**	**1,810,106,096.82**
27211	Scholarships	648,034,000.00	512,511,000.00	445,890,000.00	-	-	714,655,000.00	360,787,007.06	360,787,007.06	353,867,992.94
27212	Rescue, relief and rehabilitation expense	167,292,000.00	4,296,043,465.00	38,932,666.00	-	-	4,424,402,799.00	4,371,100,505.00	4,371,100,505.00	53,302,294.00
27213	Medicine purchases	6,397,889,000.00	338,041,644.00	162,578,318.00	-	-	6,573,352,326.00	5,170,416,516.12	5,170,416,516.12	1,402,935,809.88
27219	Other social assistance	-	500,000.00	-	-	-	500,000.00	500,000.00	500,000.00	-
27300	**Employees Social Benefit Expenses**	**107,564,585,000.00**	**127,540,848,790.00**	**118,169,609,980.00**	**-**	**-**	**116,935,823,810.00**	**106,585,528,428.00**	**106,585,528,428.00**	**10,350,295,382.00**
27310	**Retirement Facilities**	**107,564,585,000.00**	**127,540,848,790.00**	**118,169,609,980.00**	**-**	**-**	**116,935,823,810.00**	**106,585,528,428.00**	**106,585,528,428.00**	**10,350,295,382.00**
27311	Pensions and disability allowance	88,517,374,000.00	72,750,000,000.00	73,620,000,000.00	-	-	87,647,374,000.00	81,306,735,583.33	81,306,735,583.33	6,340,638,416.67
27312	Gratuity	2,521,519,000.00	1,780,738,148.00	2,067,137,852.00	-	-	2,235,119,296.00	824,551,158.14	824,551,158.14	1,410,568,137.86

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/ Disbursement	Expenditure	Remaining
27313	Accumulated leave of retirees	7,128,475,000.00	20,810,550,758.00	17,551,575,370.00	-	-	10,387,450,388.00	9,755,189,164.21	9,755,189,164.21	632,261,223.79
27314	Medical expenses of retirees	8,896,217,000.00	32,186,659,884.00	24,917,996,758.00	-	-	16,164,880,126.00	14,686,152,522.32	14,686,152,522.32	1,478,727,603.68
27315	Benefit and assistance for deceased employees	501,000,000.00	12,900,000.00	12,900,000.00	-	-	501,000,000.00	12,900,000.00	12,900,000.00	488,100,000.00
28000	**Other Expenses**	**19,228,148,790.00**	**3,094,823,236.00**	**13,739,580,584.00**	**-**	**-**	**8,583,391,442.00**	**3,956,150,950.51**	**3,956,150,950.51**	**4,627,240,491.49**
28100	**Expenses Related to Assets**	**2,611,031,000.00**	**212,375,903.00**	**85,384,972.00**	**-**	**-**	**2,738,021,931.00**	**2,495,538,533.77**	**2,495,538,533.77**	**242,483,397.23**
28140	Rent	2,611,031,000.00	212,375,903.00	85,384,972.00	-	-	2,738,021,931.00	2,495,538,533.77	2,495,538,533.77	242,483,397.23
28141	Land rent	14,004,000.00	-	301,000.00	-	-	13,703,000.00	9,362,265.44	9,362,265.44	4,340,734.56
28142	House rent	2,385,225,000.00	132,723,592.00	70,144,146.00	-	-	2,447,804,446.00	2,248,406,355.88	2,248,406,355.88	199,398,090.12
28143	Vehicle and machinery rent	103,505,000.00	61,911,539.00	2,546,970.00	-	-	162,869,569.00	132,312,647.27	132,312,647.27	30,556,921.73
28149	Other rent	108,297,000.00	17,740,772.00	12,392,856.00	-	-	113,644,916.00	105,457,265.18	105,457,265.18	8,187,650.82
28200	**Refund Expenses**	**1,240,833,000.00**	**2,181,252,023.00**	**1,524,451,692.00**	**-**	**-**	**1,897,633,331.00**	**1,450,612,416.74**	**1,450,612,416.74**	**447,020,914.26**
28210	**Refund Expenses**	**1,240,833,000.00**	**2,181,252,023.00**	**1,524,451,692.00**	**-**	**-**	**1,897,633,331.00**	**1,450,612,416.74**	**1,450,612,416.74**	**447,020,914.26**
28211	Revenue refund	479,699,000.00	1,657,474,723.00	767,069,964.00	-	-	1,370,103,759.00	1,099,837,901.43	1,099,837,901.43	270,265,857.57
28212	Judicial refund	261,134,000.00	102,011,175.00	169,457,651.00	-	-	193,687,524.00	101,021,890.31	101,021,890.31	92,665,633.69
28219	Other refund	500,000,000.00	421,766,125.00	587,924,077.00	-	-	333,842,048.00	249,752,625.00	249,752,625.00	84,089,423.00
28900	Recurrent contingency expenses	**15,376,284,790.00**	**701,195,310.00**	**12,129,743,920.00**	**-**	**-**	**3,947,736,180.00**	**10,000,000.00**	**10,000,000.00**	**3,937,736,180.00**
28910	**Recurrent Contingency Expenses**	**15,376,284,790.00**	**701,195,310.00**	**12,129,743,920.00**	**-**	**-**	**3,947,736,180.00**	**10,000,000.00**	**10,000,000.00**	**3,937,736,180.00**
28911	Recurrent contingencies	15,376,284,790.00	701,195,310.00	12,129,743,920.00	-	-	3,947,736,180.00	10,000,000.00	10,000,000.00	3,937,736,180.00
31000	**Non-Financial Assets/ Capital Expenses**	**352,354,000,000.00**	**98,347,710,792.00**	**92,631,450,329.00**	**-**	**-**	**358,070,260,463.00**	**223,978,549,547.63**	**223,978,549,547.63**	**134,091,710,915.37**
31100	**Permanent Assets Acquisition Expenses**	**330,958,521,933.00**	**89,140,412,358.00**	**86,191,226,808.00**	**-**	**-**	**333,907,707,483.00**	**221,358,819,985.23**	**221,358,819,985.23**	**112,548,887,497.77**
31110	**Bulding and Infrastructure**	**41,893,911,000.00**	**19,968,272,229.00**	**18,561,741,287.00**	**-**	**-**	**43,300,441,942.00**	**23,302,459,383.15**	**23,302,459,383.15**	**19,997,982,558.85**
31111	Building purchase	515,100,000.00	1,200,000.00	22,500,000.00	-	-	493,800,000.00	75,673,367.38	75,673,367.38	418,126,632.62
31112	Building construction	41,290,009,000.00	19,967,072,229.00	18,538,441,287.00	-	-	42,718,639,942.00	23,206,904,375.69	23,206,904,375.69	19,511,735,566.31
31114	Land pulling	88,802,000.00	-	800,000.00	-	-	88,002,000.00	19,881,640.08	19,881,640.08	68,120,359.92
31120	**Transport Vehicle, Machinery Implements, Furniture and Fixtures**	**16,643,546,000.00**	**2,065,642,621.00**	**1,690,619,388.00**	**-**	**-**	**17,018,569,233.00**	**8,780,635,656.66**	**8,780,635,656.66**	**8,237,933,576.34**
31121	Vehicles	1,139,463,000.00	341,825,000.00	32,904,000.00	-	-	1,448,384,000.00	821,498,283.04	821,498,283.04	626,885,716.96
31122	Plant & machinery	14,278,393,000.00	1,483,095,477.00	1,637,190,124.00	-	-	14,124,298,353.00	6,852,669,779.93	6,852,669,779.93	7,271,628,573.07
31123	Furniture and fixture	1,225,690,000.00	240,722,144.00	20,525,264.00	-	-	1,445,886,880.00	1,106,467,593.69	1,106,467,593.69	339,419,286.31
31130	**Other Capital Expenses**	**14,119,369,000.00**	**680,703,102.00**	**1,658,504,102.00**	**-**	**-**	**13,141,568,000.00**	**5,667,612,179.56**	**5,667,612,179.56**	**7,473,955,820.44**

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/ Disbursement	Expenditure	Remaining
31131	Livestock and horticulture development expenses	62,406,000.00	-	6,600,000.00	-	-	55,806,000.00	32,660,650.24	32,660,650.24	23,145,349.76
31132	Research and development expneces	260,900,000.00	1,308,800.00	214,900,000.00	-	-	47,308,800.00	12,284,700.00	12,284,700.00	35,024,100.00
31134	Software development and procurement expences	1,895,307,000.00	2,900,000.00	69,428,800.00	-	-	1,828,778,200.00	561,958,416.54	561,958,416.54	1,266,819,783.46
31135	Capital consultancy	11,900,756,000.00	676,494,302.00	1,367,575,302.00	-	-	11,209,675,000.00	5,060,708,412.78	5,060,708,412.78	6,148,966,587.22
31140	**Security Equipment**	**2,172,345,000.00**	**410,226,000.00**	**46,894,600.00**	**-**	**-**	**2,535,676,400.00**	**1,611,084,004.04**	**1,611,084,004.04**	**924,592,395.96**
31141	Security equipment purchase expense	2,172,345,000.00	410,226,000.00	46,894,600.00	-	-	2,535,676,400.00	1,611,084,004.04	1,611,084,004.04	924,592,395.96
31150	**Public Construction**	**252,275,138,933.00**	**65,389,393,887.00**	**63,939,603,930.00**	**-**	**-**	**253,724,928,890.00**	**178,503,351,645.11**	**178,503,351,645.11**	**75,221,577,244.89**
31151	Road and bridge construction	152,243,403,745.00	43,269,051,970.00	39,716,505,970.00	-	-	155,795,949,745.00	116,409,126,070.63	116,409,126,070.63	39,386,823,674.37
31152	Railway and airport construction	3,577,000,000.00	354,000,000.00	2,191,300,000.00	-	-	1,739,700,000.00	900,100,824.97	900,100,824.97	839,599,175.03
31153	Electricity structure construction	11,009,288,000.00	7,332,000.00	2,300,679,000.00	-	-	8,715,941,000.00	2,016,086,221.64	2,016,086,221.64	6,699,854,778.36
31154	Embryo and barrier construction	7,765,942,000.00	3,378,068,000.00	412,956,000.00	-	-	10,731,054,000.00	8,725,149,815.17	8,725,149,815.17	2,005,904,184.83
31155	Irrigation structure construction	19,659,806,000.00	1,851,673,000.00	3,861,011,000.00	-	-	17,650,468,000.00	14,739,439,594.82	14,739,439,594.82	2,911,028,405.18
31156	Drinking water structure construction	12,230,167,000.00	4,692,857,000.00	3,786,313,000.00	-	-	13,136,711,000.00	10,885,102,775.65	10,885,102,775.65	2,251,608,224.35
31157	Forest and environment conservation	1,415,347,000.00	-	23,862,000.00	-	-	1,391,485,000.00	798,566,793.01	798,566,793.01	592,918,206.99
31158	Sanitation structure construction	4,338,920,000.00	215,100,000.00	484,114,000.00	-	-	4,069,906,000.00	1,868,222,571.60	1,868,222,571.60	2,201,683,428.40
31159	Public construction- Others	40,035,265,188.00	11,621,311,917.00	11,162,862,960.00	-	-	40,493,714,145.00	22,161,556,977.62	22,161,556,977.62	18,332,157,167.38
31160	**Improvement of Constructed Infrasutructure**	**1,203,356,000.00**	**209,309,494.00**	**117,824,710.00**	**-**	**-**	**1,294,840,784.00**	**1,048,428,449.10**	**1,048,428,449.10**	**246,412,334.90**
31161	House improvement expense	1,203,356,000.00	209,309,494.00	117,824,710.00	-	-	1,294,840,784.00	1,048,428,449.10	1,048,428,449.10	246,412,334.90
31170	**Capital Improvement Expenditure**	**2,650,856,000.00**	**416,865,025.00**	**176,038,791.00**	**-**	**-**	**2,891,682,234.00**	**2,445,248,667.61**	**2,445,248,667.61**	**446,433,566.39**
31171	Capital improvement expenses of public construction	2,650,856,000.00	416,865,025.00	176,038,791.00	-	-	2,891,682,234.00	2,445,248,667.61	2,445,248,667.61	446,433,566.39
31400	**Natural Assets (Non Produced Assets)**	**15,196,852,000.00**	**792,309,000.00**	**1,664,208,921.00**	**-**	**-**	**14,324,952,079.00**	**2,619,729,562.40**	**2,619,729,562.40**	**11,705,222,516.60**

Economic Code	Economic Head	Initial Budget	Virement In	Virement Out	Source In	Source Out	Final Budget	Released/ Disbursement	Expenditure	Remaining
31410	**Expenses on Land Acquisition**	**15,061,318,000.00**	**792,309,000.00**	**1,645,832,687.00**	**-**	**-**	**14,207,794,313.00**	**2,614,809,227.36**	**2,614,809,227.36**	**11,592,985,085.64**
31411	Land acquisition	15,061,318,000.00	792,309,000.00	1,645,832,687.00	-	-	14,207,794,313.00	2,614,809,227.36	2,614,809,227.36	11,592,985,085.64
31440	**Intengible Property Acquisition Expenses**	**135,534,000.00**	**-**	**18,376,234.00**	**-**	**-**	**117,157,766.00**	**4,920,335.04**	**4,920,335.04**	**112,237,430.96**
31441	License procurement expenses	135,534,000.00	-	18,376,234.00	-	-	117,157,766.00	4,920,335.04	4,920,335.04	112,237,430.96
31500	**Contingency expenditure (Capital)**	6,198,626,067.00	8,414,989,434.00	4,776,014,600.00	-	-	9,837,600,901.00	-	-	9,837,600,901.00
31510	**Contingency expenditure (Capital)**	**6,198,626,067.00**	**8,414,989,434.00**	**4,776,014,600.00**	**-**	**-**	**9,837,600,901.00**	**-**	**-**	**9,837,600,901.00**
31511	Capital contingencies	6,198,626,067.00	8,414,989,434.00	4,776,014,600.00	-	-	9,837,600,901.00	-	-	9,837,600,901.00
32000	**Financial Assets**	**67,557,900,000.00**	**12,767,500,000.00**	**11,983,300,000.00**	**-**	**-**	**68,342,100,000.00**	**41,480,422,246.78**	**41,480,422,246.78**	**26,861,677,753.22**
32100	**Internal Financial Assets**	**67,207,800,000.00**	**12,573,300,000.00**	**11,983,300,000.00**	**-**	**-**	**67,797,800,000.00**	**40,940,708,643.86**	**40,940,708,643.86**	**26,857,091,356.14**
32140	**Net Loan Investment on Public Enterprises**	**56,486,400,000.00**	**12,141,000,000.00**	**11,551,000,000.00**	**-**	**-**	**57,076,400,000.00**	**35,959,787,698.03**	**35,959,787,698.03**	**21,116,612,301.97**
32142	Loan investment to public enterprise	56,486,400,000.00	12,141,000,000.00	11,551,000,000.00	-	-	57,076,400,000.00	35,959,787,698.03	35,959,787,698.03	21,116,612,301.97
32150	**Net Share Investment on Public Enterprises**	**10,721,400,000.00**	**432,300,000.00**	**432,300,000.00**	**-**	**-**	**10,721,400,000.00**	**4,980,920,945.83**	**4,980,920,945.83**	**5,740,479,054.17**
32151	Share investments to public enterprise	10,721,400,000.00	432,300,000.00	432,300,000.00	-	-	10,721,400,000.00	4,980,920,945.83	4,980,920,945.83	5,740,479,054.17
32200	**External Financial Assets**	**350,100,000.00**	**194,200,000.00**	**-**	**-**	**-**	**544,300,000.00**	**539,713,602.92**	**539,713,602.92**	**4,586,397.08**
32250	**Net Foreign share investment**	**350,100,000.00**	**194,200,000.00**	**-**	**-**	**-**	**544,300,000.00**	**539,713,602.92**	**539,713,602.92**	**4,586,397.08**
32251	Foreign share investments	350,100,000.00	194,200,000.00	-	-	-	544,300,000.00	539,713,602.92	539,713,602.92	4,586,397.08
33000	**Liability**	**299,726,600,000.00**	**8,410,000,000.00**	**-**	**-**	**-**	**308,136,600,000.00**	**291,198,459,292.85**	**291,198,459,292.85**	**16,938,140,707.15**
33100	**Internal Liability**	**245,780,000,000.00**	**-**	**-**	**-**	**-**	**245,780,000,000.00**	**243,912,600,000.00**	**243,912,600,000.00**	**1,867,400,000.00**
33190	**Net Domestic debt**	**245,780,000,000.00**	**-**	**-**	**-**	**-**	**245,780,000,000.00**	**243,912,600,000.00**	**243,912,600,000.00**	**1,867,400,000.00**
33195	**Repayment of loan through bonds**	**245,780,000,000.00**	**-**	**-**	**-**	**-**	**245,780,000,000.00**	**243,912,600,000.00**	**243,912,600,000.00**	**1,867,400,000.00**
33200	**External Financial Liability**	**53,946,600,000.00**	**8,410,000,000.00**	**-**	**-**	**-**	**62,356,600,000.00**	**47,285,859,292.85**	**47,285,859,292.85**	**15,070,740,707.15**
33240	**External Loan**	**53,946,600,000.00**	**8,410,000,000.00**	**-**	**-**	**-**	**62,356,600,000.00**	**47,285,859,292.85**	**47,285,859,292.85**	**15,070,740,707.15**
33242	External amortization	53,946,600,000.00	8,410,000,000.00	-	-	-	62,356,600,000.00	47,285,859,292.85	47,285,859,292.85	15,070,740,707.15
	Grand Total	**1,860,303,000,000.00**	**298,197,421,855.00**	**298,197,421,855.00**	**-**	**-**	**1,860,303,000,000.00**	**1,513,245,923,243.92**	**1,513,245,923,243.92**	**347,057,076,756.08**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
COFOG Wise Expenditure
Fiscal Year 2024/25

Annex 2.6

Code and Description	GoN-Cash	GoN- Domestic Borrowing	Reimbursable Grant	Reimbursable Loan	Cash Grant	Cash Loan	Direct Payment Grant	Direct Payment Loan	Grant in Kind	Total
1 General Public Service	**409,900,458,620.99**	**35,505,207,456.28**	**5,267,302,885.35**	**16,813,809,809.40**	**1,954,918,239.85**	**-**	**343,106,519.15**	**31,828,566.32**	**159,883,275.69**	**469,976,515,373.03**
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	19,445,567,483.02	494,871,125.00	-	-	-	-	-	-	-	19,940,438,608.02
1.2 Foreign economic aid	1,498,238.65	-	-	-	-	-	89,162,818.00	-	-	90,661,056.65
1.3 General services	33,211,146,853.94	2,169,181,343.51	-	88,224,910.85	-	-	-	31,828,566.32	-	35,500,381,674.62
1.4 Basic research	5,194,662.00	676,159,127.00	-	-	-	-	-	-	-	681,353,789.00
1.5 R&D General public services	270,069,709.87	156,482,330.63	446,863,518.53	-	60,939,417.69	-	-	-	-	934,354,976.72
1.6 General public services n.e.c.	1,349,606,463.96	458,550,072.55	-	-	-	-	-	-	-	1,808,156,536.51
1.7 Public debt transactions	60,317,441,834.44	1,512,949.33	-	-	-	-	-	-	-	60,318,954,783.77
1.8 Transfers of a general character between levels of government	295,299,933,375.11	31,548,450,508.26	4,820,439,366.82	16,725,584,898.55	1,893,978,822.16	-	253,943,701.15	-	159,883,275.69	350,702,213,947.74
2 Defence	**53,009,432,816.63**	**3,552,369,341.37**	**-**	**-**	**268,620,000.00**	**4,009,463,775.50**	**-**	**-**	**-**	**60,839,885,933.50**
2.1 Military defence	52,898,237,258.57	3,473,303,820.52	-	-	-	-	-	-	-	56,371,541,079.09
2.2 Civil defence	108,228,034.66	79,065,520.85	-	-	268,620,000.00	4,009,463,775.50	-	-	-	4,465,377,331.01
2.5 Defence n.e.c.	2,967,523.40	-	-	-	-	-	-	-	-	2,967,523.40
3 Public Order and Saftey	**67,733,505,496.35**	**5,430,107,179.95**	**1,543,332,099.18**	**-**	**-**	**-**	**-**	**-**	**-**	**74,706,944,775.48**
3.1 Police services	52,059,037,752.78	3,959,596,188.31	1,543,332,099.18	-	-	-	-	-	-	57,561,966,040.27
3.2 Fire-protection services	17,173,996.68	632,780.00	-	-	-	-	-	-	-	17,806,776.68
3.3 Law courts	8,513,078,035.42	138,815,491.71	-	-	-	-	-	-	-	8,651,893,527.13
3.4 Prisons	2,699,757,181.66	451,453,015.88	-	-	-	-	-	-	-	3,151,210,197.54
3.5 R&D Public order and safety	-	33,038,133.88	-	-	-	-	-	-	-	33,038,133.88

Code and Description	GoN-Cash	GoN- Domestic Borrowing	Reimbursable Grant	Reimbursable Loan	Cash Grant	Cash Loan	Direct Payment Grant	Direct Payment Loan	Grant in Kind	Total
3.6 Public order and safety n.e.c.	4,444,458,529.81	846,571,570.17	-	-	-	-	-	-	-	5,291,030,099.98
4 Economic Affairs	**39,774,551,595.51**	**113,224,980,351.66**	**2,037,588,163.86**	**17,656,919,302.38**	**347,388,550.50**	**38,625,292,241.52**	**3,769,548,134.72**	**13,513,597,830.08**	**-**	**228,949,866,170.23**
4.1 General economic, commercial and labour affairs	1,889,139,629.75	84,514,684.65	-	87,103,974.95	19,495,387.00	-	265,275,758.00	-	-	2,345,529,434.35
4.2 Agriculture, forestry, fishing and hunting	24,171,934,590.20	44,669,298,949.16	925,351,567.16	3,381,355,250.82	299,787,850.90	5,097,807,124.14	737,462,588.20	-	-	79,282,997,920.58
4.3 Fuel and energy	1,263,960,462.36	991,805,560.54	474,831,095.72	2,592,000.00	-	162,143,097.00	210,223,041.66	-	-	3,105,555,257.28
4.4 Mining, manufacturing and construction	5,307,333,730.54	57,115,345,357.17	-	11,811,741,684.39	-	32,953,194,908.20	-	13,487,830,942.93	-	120,675,446,623.23
4.5 Transport	320,154,770.52	7,630,258,753.40	-	1,786,755,598.81	-	298,133,243.99	-	-	-	10,035,302,366.72
4.6 Communication	3,251,043,452.45	1,361,780,353.07	-	-	-	-	-	-	-	4,612,823,805.52
4.7 Other industries	2,903,681,672.63	281,166,522.85	-	-	5,448,687.00	-	-	-	-	3,190,296,882.48
4.8 R&D Economic affairs	31,845,690.54	2,058,035.11	37,401,669.41	587,370,793.41	-	114,013,868.19	73,407,121.62	25,766,887.15	-	871,864,065.43
4.9 Economic affairs n.e.c.	635,457,596.52	1,088,752,135.71	600,003,831.57	-	22,656,625.60	-	2,483,179,625.24	-	-	4,830,049,814.64
5 Environmental Protection	**477,739,741.82**	**1,378,904,237.30**	**-**	**-**	**606,859,324.76**	**58,225,180.77**	**216,545,243.27**	**312,970,643.35**	**-**	**3,051,244,371.27**
5.2 Waste water management	9,247,613.00	620,203,778.98	-	-	-	-	-	-	-	629,451,391.98
5.4 Protection of biodiversity and landscape	41,937,198.90	213,020,718.30	-	-	606,859,324.76	7,672,814.00	101,263,500.28	-	-	970,753,556.24
5.5 R&D Environmental protection	29,070,511.17	40,033,047.16	-	-	-	-	-	-	-	69,103,558.33
5.6 Environmental protection n.e.c.	397,484,418.75	505,646,692.86	-	-	-	50,552,366.77	115,281,742.99	312,970,643.35	-	1,381,935,864.72
6 Housing and Community Amenities	**11,480,724,008.32**	**22,926,727,519.50**	**597,936,362.90**	**2,246,301,379.43**	**-**	**876,843,950.04**	**-**	**107,753,219.85**	**-**	**38,236,286,440.04**
6.1 Housing development	10,606,990,931.69	9,847,179,328.52	499,142,808.00	1,065,593,079.95	-	290,591,722.17	-	57,967,788.45	-	22,367,465,658.78
6.2 Community development	93,223,660.39	472,313,795.00	-	-	-	-	-	-	-	565,537,455.39
6.3 Water supply	688,626,488.11	11,484,844,996.56	98,793,554.90	937,716,218.51	-	508,329,393.19	-	38,456,498.40	-	13,756,767,149.67
6.6 Housing and community amenities n.e.c.	91,882,928.13	1,122,389,399.42	-	242,992,080.97	-	77,922,834.68	-	11,328,933.00	-	1,546,516,176.20
7 Health	**28,189,775,810.73**	**21,328,031,709.99**	**1,121,702,281.14**	**4,793,104,441.59**	**28,928,056.33**	**-**	**307,674,647.95**	**-**	**1,779,886,543.35**	**57,549,103,491.08**

Code and Description	GoN-Cash	GoN- Domestic Borrowing	Reimbursable Grant	Reimbursable Loan	Cash Grant	Cash Loan	Direct Payment Grant	Direct Payment Loan	Grant in Kind	Total
7.1 Medical products, appliances and equipment	133,191,130.76	39,380,474.21	7,094,648.00	690,957,351.00	-	-	7,237,544.95	-	-	877,861,148.92
7.2 Out-patient services	1,309,464,465.70	2,759,730.00	6,238,249.00	-	-	-	21,145,565.00	-	379,575,395.35	1,719,183,405.05
7.3 Hospital services	16,233,135,119.36	8,533,453,252.65	525,037,290.60	166,952,097.00	10,215,780.00	-	40,762,736.00	-	1,400,311,148.00	26,909,867,423.61
7.4 Public health services	9,384,105,990.01	8,667,176,204.35	556,905,936.37	3,715,436,083.42	18,712,276.33	-	211,043,587.00	-	-	22,553,380,077.48
7.5 R&D Health	792,696,665.65	4,064,611,213.28	26,426,157.17	219,758,910.17	-	-	27,485,215.00	-	-	5,130,978,161.27
7.6 Health n.e.c.	337,182,439.25	20,650,835.50	-	-	-	-	-	-	-	357,833,274.75
8 Recration,Culture and Religion	**1,821,596,668.30**	**1,985,246,245.96**	**-**	**-**	**34,391,036.00**	**-**	**-**	**-**	**-**	**3,841,233,950.26**
8.1 Recreational and sporting services	1,072,860,285.76	391,187,221.62	-	-	-	-	-	-	-	1,464,047,507.38
8.2 Cultural services	429,917,791.40	1,436,198,785.34	-	-	34,391,036.00	-	-	-	-	1,900,507,612.74
8.3 Broadcasting and publishing services	266,807,283.63	156,923,745.00	-	-	-	-	-	-	-	423,731,028.63
8.5 R&D Recreation, culture and religion	52,011,307.51	936,494.00	-	-	-	-	-	-	-	52,947,801.51
9 Education	**21,384,069,825.08**	**29,733,901,398.57**	**105,524,561.38**	**1,378,032,105.80**	**71,035,293.15**	**57,725,899.00**	**681,815,090.41**	**23,510,076.74**	**-**	**53,435,614,250.13**
9.1 Pre-primary and primary education	387,353,339.44	-	4,887,838.82	5,438,324.29	-	-	-	-	-	397,679,502.55
9.5 Education not definable by level	53,244,154.70	737,698,078.75	-	-	71,035,293.15	-	681,815,090.41	-	-	1,543,792,617.01
9.6 Subsidiary services to education	20,605,325,246.35	28,929,555,295.32	100,636,722.56	491,348,781.51	-	57,725,899.00	-	23,510,076.74	-	50,208,102,021.48
9.7 R&D Education	26,864,546.18	743,934.50	-	881,245,000.00	-	-	-	-	-	908,853,480.68
9.8 Education n.e.c.	311,282,538.41	65,904,090.00	-	-	-	-	-	-	-	377,186,628.41
10 Social Protection	**171,696,617,416.73**	**18,264,913,507.90**	**8,057,328.00**	**-**	**-**	**-**	**10,758,696.64**	**-**	**-**	**189,980,346,949.27**
10.4 Family and children	**10,000.00**	**-**	**8,057,328.00**	**-**	**-**	**-**	**-**	**-**	**-**	**8,067,328.00**
10.5 Unemployment	25,722,798.00	705,444.00	-	-	-	-	-	-	-	26,428,242.00
10.7 Social exclusion n.e.c.	103,458,465.20	1,809,775.00	-	-	-	-	-	-	-	105,268,240.20
10.8 R&D Social protection	12,213,475.94	3,969,078.00	-	-	-	-	-	-	-	16,182,553.94
10.9 Social protection n.e.c.	171,555,212,677.59	18,258,429,210.90	-	-	-	-	10,758,696.64	-	-	189,824,400,585.13
Grand Total	**805,468,472,000.46**	**253,330,388,948.48**	**10,681,443,681.81**	**42,888,167,038.60**	**3,312,140,500.59**	**43,627,551,046.83**	**5,329,448,332.14**	**13,989,660,336.34**	**1,939,769,819.04**	**1,180,567,041,704.29**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Ministry Wise Budget and Expenditure (Budgetary Entities)

Fiscal Year 2024/25

Annex 2.7

Ministry/Central Level Entity	Initial Budget				Final Budget				Expenditure			
	Recurrent	Capital	Financing	Total	Recurrent	Capital	Financing	Total	Recurrent	Capital	Financing	Total
101 President	137,744,000.00	13,325,000.00	-	151,069,000.00	144,764,983.00	13,975,000.00	-	158,739,983.00	126,335,765.84	13,194,487.00	-	139,530,252.84
102 Deputy President	50,450,000.00	2,000,000.00	-	52,450,000.00	50,450,000.00	2,000,000.00	-	52,450,000.00	45,042,947.41	470,070.00	-	45,513,017.41
103 Office of the Chief of Province	212,114,000.00	6,335,000.00	-	218,449,000.00	218,800,496.00	6,650,000.00	-	225,450,496.00	174,959,356.67	4,821,680.50	-	179,781,037.17
202 Federal Parliament	1,413,572,000.00	93,450,000.00	-	1,507,022,000.00	1,489,066,545.00	93,450,000.00	-	1,582,516,545.00	1,291,556,536.89	66,321,715.31	-	1,357,878,252.20
204 Courts	5,819,898,000.00	2,300,177,000.00	-	8,120,075,000.00	6,124,282,579.00	2,320,843,000.00	-	8,445,125,579.00	5,644,518,213.96	1,466,136,485.18	-	7,110,654,699.14
206 Commission for Investigation of Abuse of Authority	1,657,181,000.00	128,850,000.00	-	1,786,031,000.00	1,657,681,000.00	128,850,000.00	-	1,786,531,000.00	1,144,905,532.65	59,997,475.84	-	1,204,903,008.49
208 Office of the Auditor General	647,979,000.00	90,000,000.00	-	737,979,000.00	647,979,000.00	90,000,000.00	-	737,979,000.00	592,673,032.84	32,149,238.65	-	624,822,271.49
210 Public Service Commission	877,850,000.00	15,000,000.00	-	892,850,000.00	940,911,262.00	25,500,000.00	-	966,411,262.00	903,011,336.21	21,122,368.37	-	924,133,704.58
212 Election Commission	518,550,000.00	101,000,000.00	-	619,550,000.00	722,227,669.00	101,000,000.00	-	823,227,669.00	552,784,764.59	8,275,714.25	-	561,060,478.84
214 National Human Rights Commission	292,371,000.00	3,000,000.00	-	295,371,000.00	293,621,000.00	3,000,000.00	-	296,621,000.00	252,316,640.54	2,361,142.70	-	254,677,783.24
218 Council of Justice	53,703,000.00	2,500,000.00	-	56,203,000.00	56,789,715.00	2,500,000.00	-	59,289,715.00	50,327,232.56	1,813,983.00	-	52,141,215.56
220 National Natural Resources and Fiscal Commission	95,100,000.00	1,900,000.00	-	97,000,000.00	93,735,868.00	3,264,132.00	-	97,000,000.00	65,279,912.83	3,109,781.30	-	68,389,694.13
222 National Women Commission	79,937,000.00	1,000,000.00	-	80,937,000.00	79,937,000.00	1,000,000.00	-	80,937,000.00	58,148,084.99	655,854.00	-	58,803,938.99
224 National Dalit Commission	37,408,000.00	1,300,000.00	-	38,708,000.00	40,108,308.00	1,300,000.00	-	41,408,308.00	35,799,933.50	524,384.00	-	36,324,317.50
226 National Inclusion Commission	39,631,000.00	1,500,000.00	-	41,131,000.00	41,716,507.00	1,500,000.00	-	43,216,507.00	34,134,199.06	1,239,462.63	-	35,373,661.69
228 Indigenous Nationalities Commission	37,496,000.00	1,000,000.00	-	38,496,000.00	38,811,726.00	1,000,000.00	-	39,811,726.00	34,465,998.99	510,259.60	-	34,976,258.59
230 Madhesi Commission	38,870,000.00	1,000,000.00	-	39,870,000.00	41,254,477.00	1,000,000.00	-	42,254,477.00	38,406,080.90	799,049.38	-	39,205,130.28

Ministry/Central Level Entity	Initial Budget				Final Budget				Expenditure			
	Recurrent	Capital	Financing	Total	Recurrent	Capital	Financing	Total	Recurrent	Capital	Financing	Total
232 Tharu Commission	40,189,000.00	1,000,000.00	-	41,189,000.00	42,456,541.00	1,000,000.00	-	43,456,541.00	37,880,279.50	900,555.00	-	38,780,834.50
234 Muslim Commission	39,628,000.00	935,000.00	-	40,563,000.00	39,628,000.00	935,000.00	-	40,563,000.00	28,669,002.62	179,060.00	-	28,848,062.62
301 Office of Prime Minister and Council of Minister	5,033,382,000.00	558,941,000.00	-	5,592,323,000.00	5,054,528,070.00	563,016,000.00	-	5,617,544,070.00	3,856,600,754.51	312,233,709.65	-	4,168,834,464.16
305 Ministry of Finance	29,224,607,000.00	13,796,135,000.00	-	43,020,742,000.00	23,131,831,839.00	13,677,871,481.00	-	36,809,703,320.00	12,613,051,538.50	2,440,934,557.50	-	15,053,986,096.00
307 Ministry of Industry, Commerce and Supply	5,934,399,000.00	2,106,645,000.00	-	8,041,044,000.00	5,932,984,021.00	2,108,645,000.00	-	8,041,629,021.00	4,032,166,172.65	524,735,037.32	-	4,556,901,209.97
308 Ministry of Energy, Water Resources and Irrigation	4,257,054,000.00	36,180,613,000.00	-	40,437,667,000.00	4,349,304,363.00	34,107,213,000.00	-	38,456,517,363.00	2,935,391,582.49	26,655,711,166.52	-	29,591,102,749.01
311 Ministry of Law, Justice and Parliamentary Affairs	537,245,000.00	7,925,000.00	-	545,170,000.00	539,334,272.00	9,975,000.00	-	549,309,272.00	352,827,622.17	8,248,814.00	-	361,076,436.17
312 Ministry of Agriculture and Livestock Development	46,509,194,000.00	3,777,858,000.00	-	50,287,052,000.00	45,912,640,755.00	3,785,483,000.00	-	49,698,123,755.00	39,546,047,499.42	2,473,172,277.50	-	42,019,219,776.92
313 Ministry of Drinking Water	947,495,000.00	15,377,402,000.00	-	16,324,897,000.00	938,814,151.00	15,654,627,000.00	-	16,593,441,151.00	681,508,957.27	12,227,173,079.06	-	12,908,682,036.33
314 Ministry of Home Affairs	188,223,618,000.00	10,681,414,000.00	-	198,905,032,000.00	204,139,002,105.00	10,806,712,086.00	-	214,945,714,191.00	200,363,874,644.89	8,617,057,308.54	-	208,980,931,953.43
325 Ministry of Culture, Tourism and Civil Aviation	2,491,811,000.00	2,746,907,000.00	-	5,238,718,000.00	2,434,669,401.00	2,916,975,845.00	-	5,351,645,246.00	1,782,209,875.34	1,691,273,565.10	-	3,473,483,440.44
326 Ministry of Foreign Affairs	5,936,842,000.00	837,752,000.00	-	6,774,594,000.00	7,240,639,092.00	837,752,000.00	-	8,078,391,092.00	6,900,708,066.38	493,020,616.00	-	7,393,728,682.38
329 Ministry of Forest and Environment	8,561,631,000.00	3,415,877,000.00	-	11,977,508,000.00	8,619,973,610.00	3,439,715,000.00	-	12,059,688,610.00	7,180,066,148.36	2,501,416,281.81	-	9,681,482,430.17
336 Ministry of Land Management, Cooperative and Poverty Alleviation	5,962,617,000.00	678,884,000.00	-	6,641,501,000.00	6,017,665,843.00	723,444,000.00	-	6,741,109,843.00	4,927,458,735.74	475,738,828.32	-	5,403,197,564.06
337 Ministry of Physical Infrastructure and Transport	7,484,961,000.00	143,050,833,745.00	-	150,535,794,745.00	7,490,555,087.00	144,418,356,745.00	-	151,908,911,832.00	6,944,728,729.33	110,233,325,321.56	-	117,178,054,050.89
340 Ministry of Women, Children and Social Welfare	696,300,000.00	610,602,000.00	-	1,306,902,000.00	692,673,608.00	610,602,000.00	-	1,303,275,608.00	437,815,919.19	215,861,477.51	-	653,677,396.70
343 Ministry of Youth and Sports	2,185,124,000.00	1,319,665,000.00	-	3,504,789,000.00	1,550,075,000.00	508,835,085.00	-	2,058,910,085.00	1,168,323,332.25	385,151,656.00	-	1,553,474,988.25

Ministry/Central Level Entity	Initial Budget				Final Budget				Expenditure			
	Recurrent	Capital	Financing	Total	Recurrent	Capital	Financing	Total	Recurrent	Capital	Financing	Total
345 Ministry of Defense	53,939,590,000.00	5,933,532,000.00	-	59,873,122,000.00	54,984,780,000.00	5,943,532,000.00	-	60,928,312,000.00	54,904,077,955.09	3,548,665,166.47	-	58,452,743,121.56
347 Ministry of Urban Development	4,852,761,000.00	63,176,600,188.00	-	68,029,361,188.00	4,309,151,923.00	63,834,516,188.00	-	68,143,668,111.00	2,059,677,979.11	37,490,728,769.09	-	39,550,406,748.20
350 Ministry of Education, Science and Technology	52,931,395,000.00	4,770,698,000.00	-	57,702,093,000.00	59,917,197,788.00	4,865,398,000.00	-	64,782,595,788.00	52,203,461,297.94	1,232,080,029.19	-	53,435,541,327.13
358 Ministry of Communications and Information Technology	5,657,540,000.00	1,698,596,000.00	-	7,356,136,000.00	5,799,499,053.00	1,699,198,000.00	-	7,498,697,053.00	4,612,440,844.37	471,308,703.66	-	5,083,749,548.03
365 Ministry of Federal Affairs and General Administration	6,358,224,000.00	127,214,000.00	-	6,485,438,000.00	5,554,264,693.00	1,312,246,000.00	-	6,866,510,693.00	3,165,700,238.44	931,561,617.92	-	4,097,261,856.36
370 Ministry of Health and Population	33,774,338,000.00	12,372,009,000.00	-	46,146,347,000.00	37,546,428,000.00	13,713,881,000.00	-	51,260,309,000.00	32,979,904,513.19	9,305,762,797.79	-	42,285,667,310.98
371 Ministry of Labour, Employment and Social Security	1,520,360,000.00	330,839,000.00	-	1,851,199,000.00	1,528,809,108.00	334,489,000.00	-	1,863,298,108.00	956,926,886.52	54,426,778.41	-	1,011,353,664.93
391 National Planning Commission	162,461,000.00	5,000,000.00	-	167,461,000.00	168,561,000.00	5,000,000.00	-	173,561,000.00	150,590,990.59	4,379,222.00	-	154,970,212.59
501 MOF- Financing	-	-	67,557,900,000.00	67,557,900,000.00	-	-	68,342,100,000.00	68,342,100,000.00	-	-	41,480,422,246.78	41,480,422,246.78
502 MOF- Domestic Debt Service	91,174,378,000.00	-	245,780,000,000.00	336,954,378,000.00	80,104,378,000.00	-	245,780,000,000.00	325,884,378,000.00	60,279,241,506.23	-	243,912,600,000.00	304,191,841,506.23
503 MOF- External Debt Service (Multilateral)	7,868,000,000.00	-	40,791,000,000.00	48,659,000,000.00	10,528,000,000.00	-	43,991,000,000.00	54,519,000,000.00	9,224,975,815.71	-	36,572,811,226.34	45,797,787,042.05
504 MOF- External Debt Service (Bilateral)	4,083,600,000.00	-	13,155,600,000.00	17,239,200,000.00	4,083,600,000.00	-	18,365,600,000.00	22,449,200,000.00	944,493,645.69	-	10,713,048,066.51	11,657,541,712.20
601 MOF Staff Benefits and Retirement Benefits	93,573,300,000.00	-	-	93,573,300,000.00	90,381,838,045.00	-	-	90,381,838,045.00	80,821,564,934.00	-	-	80,821,564,934.00
602 MOF Miscellaneous	49,821,577,790.00	26,026,786,067.00	-	75,848,363,857.00	24,268,693,824.00	29,394,009,901.00	-	53,662,703,725.00	87,723,136.40	-	-	87,723,136.40
701 Province	96,450,950,210.00	-	-	96,450,950,210.00	96,450,950,210.00	-	-	96,450,950,210.00	76,756,192,149.97	-	-	76,756,192,149.97
801 Local Level	312,420,074,000.00	-	-	312,420,074,000.00	313,318,974,000.00	-	-	313,318,974,000.00	272,607,525,832.37	-	-	272,607,525,832.37
	1,140,664,500,000.00	**352,354,000,000.00**	**367,284,500,000.00**	**1,860,303,000,000.00**	**1,125,754,039,537.00**	**358,070,260,463.00**	**376,478,700,000.00**	**1,860,303,000,000.00**	**956,588,492,156.66**	**223,978,549,547.63**	**332,678,881,539.63**	**1,513,245,923,243.92**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Function Wise Gender Responsive Expenditure
Fiscal Year 2024/25

Annex 2.15

Sector	Code	Functions	Direct Responsive	Indirect Responsive	Total Expenditure
GENERAL PUBLIC SERVICE	1.1	Executive and Legislative Organs, Financial and Foreign Affairs	1,371,432,703.91	213,508,265.18	1,584,940,969.09
	1.2	External Economic Assistance	1,599,997,582.17	90,661,056.65	1,690,658,638.82
	1.3	General services	1,300,922,755.95	31,993,771,977.57	33,294,694,733.52
	1.4	Basic General Service	-	681,353,789.00	681,353,789.00
	1.5	General Research and Development Service	591,096,321.48	343,258,655.24	934,354,976.72
	1.6	Other General Service	532,984,963.97	714,111,093.70	1,247,096,057.67
	1.7	Public Debt Transactions	-	39,713,277.54	39,713,277.54
	1.8	Transfers Between Different Levels of government	349,363,717,982.34	-	349,363,717,982.34
DEFENSE	2.1	Military Defense	-	54,371,749,854.48	54,371,749,854.48
	2.2	Civil Defense	76,383,891.03	4,388,993,439.98	4,465,377,331.01
	2.3	Foreign Military Aid	-	-	-
	2.4	R Defense	-	-	-
	2.5	Defense- Not Classified Elsewhere	-	2,967,523.40	2,967,523.40
PUBLIC ORDER AND SAFETY	3.1	Police Services	-	57,561,966,040.27	57,561,966,040.27
	3.2	Fire Protection Services	-	17,806,776.68	17,806,776.68
	3.3	Law Courts	-	54,482,983.26	54,482,983.26
	3.4	Prisons	-	3,151,210,197.54	3,151,210,197.54
	3.5	R Public Order and Safety	33,038,133.88	-	33,038,133.88
	3.6	Public Order and Safety- Not Classified Elsewhere	-	2,999,202,782.95	2,999,202,782.95
ECONOMIC AFFAIRS	4.1	General Economic, Commercial and Labour	276,185,809.79	1,511,669,815.29	1,787,855,625.08
	4.2	Agriculture, forestry, fishing and hunting,Irrigation	63,314,526,129.95	20,110,145,872.53	83,424,672,002.48
	4.3	Fuel and energy	8,925,261,466.51	14,474,117,478.90	23,399,378,945.41
	4.4	Mining, manufacturing and construction	38,104,004,949.72	82,999,689,896.33	121,103,694,846.05
	4.5	Transport	6,951,069,562.54	3,040,140,088.27	9,991,209,650.81
	4.6	Communication	-	1,292,799,143.57	1,292,799,143.57
	4.7	Other industries	1,592,107,968.18	18,602,724.01	1,610,710,692.19
	4.8	Research and Development- Economic Affairs	5,978,317.82	865,885,747.61	871,864,065.43
	4.9	Economic Affairs- Not Classified Elsewhere	2,052,141,019.72	2,430,748,384.98	4,482,889,404.70
ENVIRONMENTAL PROTECTION	5.1	Waste Management	-	1,576,535,986.10	1,576,535,986.10
	5.2	Sewerage Management	-	629,451,391.98	629,451,391.98
	5.3	Pollution Abatement	-	-	-
	5.4	Protection of Biodiversity and Soil Conservation	726,769,830.85	243,983,725.39	970,753,556.24
	5.5	Research and Development- Environmental Protection	69,103,558.33	-	69,103,558.33
	5.6	Environmental Protection- Not Classified Elsewhere	547,197,926.30	806,858,685.57	1,354,056,611.87

Sector	Code	Functions	Direct Responsive	Indirect Responsive	Total Expenditure
HOUSING AND COMMUNITY AMENITIES	6.1	Housing Development	4,840,658,090.39	18,066,297,568.39	22,906,955,658.78
	6.2	Community Development	58,325,944.85	1,845,707,475.94	1,904,033,420.79
	6.3	Water Supply	14,489,357,209.25	5,575,628,017.86	20,064,985,227.11
	6.4	Street lighting	-	-	-
	6.5	Housing and Community Amenities	-	115,600,000.00	115,600,000.00
	6.6	Housing and Community Amenities- Not Classified Elsewhere	997,745,956.76	548,770,219.44	1,546,516,176.20
HEALTH	7.1	Medical Products, Appliances and Equipment	755,879,174.20	121,981,974.72	877,861,148.92
	7.2	Out-patient Services	1,572,267,865.01	146,915,540.04	1,719,183,405.05
	7.3	Hospital Services	8,050,995,259.19	18,858,872,164.42	26,909,867,423.61
	7.4	Public Health Services	22,553,380,077.48	-	22,553,380,077.48
	7.5	Research and Development- Health	4,679,991,606.45	450,986,554.82	5,130,978,161.27
	7.6	Health- Not Classified Elsewhere	-	357,833,274.75	357,833,274.75
RECREATION, CULTURE AND RELIGION	8.1	Recreational and Sporting Services	56,786,997.34	1,407,260,510.04	1,464,047,507.38
	8.2	Cultural Services	1,095,442,677.46	-	1,095,442,677.46
	8.3	Broadcasting and Publishing Services	-	156,000,000.00	156,000,000.00
	8.4	Religious and Other Community Services	-	-	-
	8.5	Research and Development- Culture and Religion	-	-	-
	8.6	Recreation, Culture and Religion- Not Classified Elsewhere	-	-	-
EDUCATION	9.1	Pre-primary and Primary Education	397,679,502.55	-	397,679,502.55
	9.2	Secondary Education	-	-	-
	9.4	Higher Education	-	-	-
	9.5	Education Not Definable by Level- Non Formal Education	1,543,792,617.01	-	1,543,792,617.01
	9.6	Subsidiary Services to Education	4,126,110,076.96	46,081,991,944.52	50,208,102,021.48
	9.7	Research and Development- Education	881,245,000.00	27,608,480.68	908,853,480.68
	9.8	Education- Not Classified Elsewhere	72,923.00	377,113,705.41	377,186,628.41
SOCIAL PROTECTION	10.1	Sickness and Disability	-	-	-
	10.2	Old Age	-	-	-
	10.3	Survivors	-	-	-
	10.4	Family and Children	8,067,328.00	-	8,067,328.00
	10.5	Unemployment	26,428,242.00	-	26,428,242.00
	10.6	Housing	-	-	-
	10.7	Social Exclusion	-	105,268,240.20	105,268,240.20
	10.8	Social Protection- Research and Development	-	-	-
	10.9	Social protection Not Classified Elsewhere	120,246,785,183.32	8,187,045,853.82	128,433,831,037.14
Grand Total			**663,814,932,605.66**	**389,056,268,179.02**	**1,052,871,200,784.68**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Climate Change Expenditure
Fiscal Year 2024/25

Annex 2.17

S.N.	Ministry/Central Level Entity	Recurrent	Capital/Financing	Total Expenditure	Cash Grant	Source		Comodities or Direct Payments
						GON	Foreign Grant	
1	Office of Prime Minister and Council of Ministers	449,575,982.01	35,718,647.48	485,294,629.49	485,294,629.49	485,294,629.49	-	-
2	Ministry of Finance	616,647,781.98	1,722,468,085.69	2,339,115,867.67	228,851,624.43	228,851,624.43	-	2,110,264,243.24
3	Ministry of Industry, Commerce and Supply	5,978,317.82	897,926.25	6,876,244.07	6,876,244.07	6,876,244.07	-	-
4	Ministry of Energy, Water Resources and Irrigation	2,651,835,595.56	26,466,266,772.04	29,118,102,367.60	28,808,705,317.17	20,976,331,851.62	515,302,765.13	309,397,050.43
5	Ministry of Agriculture and Livestock Development	39,379,619,975.72	2,459,689,891.67	41,839,309,867.39	41,372,219,853.19	38,532,713,235.46	812,750,663.28	467,090,014.20
6	Ministry of Water Supply	681,508,957.27	12,227,173,079.06	12,908,682,036.33	12,870,225,537.93	11,325,386,371.33	98,793,554.90	38,456,498.40
7	Ministry of Home Affairs	118,756,932,063.77	14,837,449.50	118,771,769,513.27	118,771,769,513.27	114,493,685,737.77	268,620,000.00	-
8	Ministry of Culture, Tourism and Civil Aviation	177,956,234.17	535,188,958.00	713,145,192.17	713,145,192.17	678,754,156.17	34,391,036.00	-
9	Ministry of Forest and Environment	7,180,066,148.36	2,501,416,281.81	9,681,482,430.17	9,194,564,612.90	8,176,198,051.36	1,016,178,079.54	486,917,817.27
10	Ministry of Physical Infrastructure and Transport	345,913,158.86	60,010,213,459.38	60,356,126,618.24	50,745,392,202.02	27,396,160,192.94	-	9,610,734,416.22
11	Ministry of Women, Children and Senior Citizen	48,164,589.21	183,882,266.61	232,046,855.82	232,046,855.82	68,135,558.56	163,911,297.26	-
12	Ministry of Urban Development	835,299,713.38	26,988,802,231.53	27,824,101,944.91	27,441,834,580.11	25,763,733,043.40	-	382,267,364.80
13	Ministry of Education, Science and Technology	5,223,895,296.52	12,807,087.00	5,236,702,383.52	5,236,702,383.52	4,345,131,220.41	4,887,838.82	-
14	Ministry of Federal Affairs and General Administration	339,573,283.33	895,289,563.94	1,234,862,847.27	846,025,219.27	227,309,111.37	618,716,107.90	388,837,628.00
15	Ministry of Health and Population	-	6,324,513,245.54	6,324,513,245.54	6,124,513,245.54	1,868,691,362.75	555,985,799.37	200,000,000.00
16	Ministry of Labour, Employment and Social Security	49,772,395.90	1,190,627.00	50,963,022.90	50,963,022.90	21,683,752.90	-	-
17	MOF- Financing	-	39,649,073,580.86	39,649,073,580.86	9,251,197,774.00	7,040,438,818.00	-	30,397,875,806.86
18	MOF Miscellaneous	-	-	-	-	-	-	-
19	Province	76,756,192,149.97	-	76,756,192,149.97	76,756,192,149.97	72,347,411,307.46	1,732,664,474.18	-
20	Local Level	272,607,525,832.37	-	272,607,525,832.37	272,193,698,855.53	253,162,476,610.51	4,981,753,714.80	413,826,976.84
Grand Total		***526,106,457,476.20***	***180,029,429,153.36***	***706,135,886,629.56***	***661,330,218,813.30***	***587,145,262,880.00***	***10,803,955,331.18***	***44,805,667,816.26***

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Function Wise Climate Change Expenditure
Fiscal Year 2024/25

Annex 2.18

Sector	Code	Functions	Budget				Expenditure			
			Direct		Indirect		Direct		Indirect	
			Recurrent	Capital	Recurrent	Capital	Recurrent	Capital	Recurrent	Capital
GENERAL PUBLIC SERVICE	1.1	Executive and Legislative Organs, Financial and Foreign Affairs	-	-	22,337,287.00	1,173,652.00	-	-	19,270,682.67	669,755.94
	1.2	External Economic Assistance	-	-	1,065,800.00	313,000.00	-	-	10,469.76	80,191.29
	1.3	General services	1,228,134.00	7,808,114.00	64,026,491.79	3,399,447.00	377,982.83	4,427.51	32,792,192.97	2,325,778.37
	1.4	Basic General Service	9,355.00	1,151,008.00	-	-	5,194.66	676,159.13	-	-
	1.5	General Research and Development Service	-	-	864,984.00	699,275.00	-	-	592,682.65	341,672.32
	1.6	Other General Service	16,147,500.00	3,037,000.00	1,524,451.00	1,350,900.00	86,654.12	1,777.19	1,297,894.44	421,830.79
	1.7	Public Debt Transactions	-	-	91,247,930.00	2,100.00	-	-	60,317,387.55	1,567.23
	1.8	Transfers Between Different Levels of government	408,227,578.21	-	-	-	348,793,887.47	-	-	-
DEFENSE	2.1	Military Defense	-	-	52,131,415.00	5,895,132.00	-	-	52,839,926.83	3,531,614.25
	2.2	Civil Defense	-	-	162,682.00	93,200.00	-	-	4,383,341.52	82,035.81
	2.3	Foreign Military Aid	-	-	-	-	-	-	-	-
	2.4	R Defense	-	-	-	-	-	-	-	-
	2.5	Defense- Not Classified Elsewhere	-	-	4,800.00	100.00	-	-	2,967.52	-
PUBLIC ORDER AND SAFETY	3.1	Police Services	-	-	48,955,918.00	6,408,687.00	-	-	51,944,321.94	5,617,644.10
	3.2	Fire Protection Services	18,716.00	700.00	-	-	17,174.00	632.78	-	-
	3.3	Law Courts	45,990.00	525.00	7,514,849.00	2,516,280.00	37,808.53	425.42	7,023,419.65	1,590,239.93
	3.4	Prisons	-	-	2,295,888.00	730,515.00	-	-	2,694,053.55	457,156.65
	3.5	R Public Order and Safety	-	-	40,000.00	-	-	-	33,038.13	-
	3.6	Public Order and Safety- Not Classified Elsewhere	2,631,700.00	1,303,392.00	2,340,081.00	360,521.00	2,440,691.31	609,356.34	1,999,873.43	241,109.02

Sector	Code	Functions	Budget				Expenditure			
			Direct		Indirect		Direct		Indirect	
			Recurrent	Capital	Recurrent	Capital	Recurrent	Capital	Recurrent	Capital
ECONOMIC AFFAIRS	4.1	General Economic, Commercial and Labour	5,682,992.00	186,719.00	1,490,235.00	1,181,912.00	970,686.02	25,666.04	1,119,258.35	131,633.54
	4.2	Agriculture, forestry, fishing and hunting,Irrigation	46,827,247.00	16,047,703.00	13,859,600.00	6,885,738.00	41,684,006.63	13,695,928.30	10,196,245.18	3,821,813.18
	4.3	Fuel and energy	2,559,810.00	4,822,575.00	375,837.00	165,571.00	1,505,686.82	1,279,258.98	232,457.55	32,947.91
	4.4	Mining, manufacturing and construction	5,546,817.00	59,410,226.00	1,644,835.00	61,597,220.75	5,356,038.19	44,198,087.30	1,419,597.49	50,578,341.96
	4.5	Transport	281,015.00	1,135,900.00	170,687.00	12,015,400.00	157,663.33	449,128.16	132,838.08	6,646,050.09
	4.6	Communication	-	-	5,103,802.00	1,222,321.00	-	-	4,167,132.66	445,691.15
	4.7	Other industries	293,680.00	787,590.00	4,134,070.00	82,470.00	231,910.60	246,683.21	2,673,680.29	38,022.78
	4.8	Research and Development- Economic Affairs	87,736.00	4,241,910.00	-	-	31,201.45	840,662.62	-	-
	4.9	Economic Affairs- Not Classified Elsewhere	1,812,978.00	22,065,623.07	1,968,487.00	5,019,486.00	684,415.22	2,819,069.33	420,436.88	6,449.74
ENVIRONMENTAL PROTECTION	5.1	Waste Management	-	-	-	-	-	-	-	-
	5.2	Sewerage Management	-	-	16,200.00	1,148,100.00	-	-	9,247.61	620,203.78
	5.3	Pollution Abatement	-	-	-	-	-	-	-	-
	5.4	Protection of Biodiversity and Soil Conservation	17,264.00	153,250.00	434,614.00	1,042,800.00	13,347.01	230,636.72	212,251.89	514,517.94
	5.5	Research and Development- Environmental Protection	35,700.00	112,700.00	-	-	29,070.51	40,033.05	-	-
	5.6	Environmental Protection- Not Classified Elsewhere	143,800.00	1,000.00	533,783.00	3,029,167.00	114,525.61	756.14	397,101.73	869,552.39
HOUSING AND COMMUNITY AMENITIES	6.1	Housing Development	2,107,302.00	1,685,100.00	1,372,076.00	25,110,730.19	243,757.94	856,096.87	816,750.31	12,851,934.25
	6.2	Community Development	1,289,909.00	115,200.00	30,187.00	321,235.00	1,404,640.39	150.00	27,047.24	472,195.80
	6.3	Water Supply	143,353.00	5,249,935.00	705,347.00	9,479,500.00	125,112.53	4,021,098.68	499,392.67	7,920,329.52
	6.4	Street lighting	-	-	-	-	-	-	-	-
	6.5	Housing and Community Amenities	-	-	-	-	-	-	-	-
	6.6	Housing and Community Amenities- Not Classified Elsewhere	101,041.00	842,031.00	20,314.00	2,713,500.00	63,268.68	485,501.54	17,770.20	979,975.75
HEALTH	7.1	Medical Products, Appliances and Equipment	357,861.00	1,092,080.00	-	-	153,813.50	724,047.65	-	-
	7.2	Out-patient Services	2,296,657.00	5,700.00	-	-	1,717,041.51	2,141.90	-	-
	7.3	Hospital Services	11,927,446.00	1,609,129.00	10,221,749.00	618,381.00	10,551,627.33	1,200,483.76	14,612,302.33	545,454.00
	7.4	Public Health Services	7,554,678.00	-	3,938,973.00	9,356,300.00	10,521,415.60	-	5,602,704.75	6,429,259.73
	7.5	Research and Development- Health	7,362,985.00	301,500.00	33,017.00	174,600.00	4,158,087.49	947,078.11	18,145.76	7,666.80
	7.6	Health- Not Classified Elsewhere	447,916.00	7,300.00	-	-	355,081.62	2,751.65	-	-

Sector	Code	Functions	Budget				Expenditure			
			Direct		Indirect		Direct		Indirect	
			Recurrent	Capital	Recurrent	Capital	Recurrent	Capital	Recurrent	Capital
RECREATION, CULTURE AND RELIGION	8.1	Recreational and Sporting Services	77,163.00	-	1,946,084.00	1,318,700.00	50,998.69	-	1,028,418.72	384,630.10
	8.2	Cultural Services	660,000.00	-	747,575.00	725,421.00	660,000.00	-	652,549.19	587,958.42
	8.3	Broadcasting and Publishing Services	-	-	353,044.00	1,000.00	-	-	422,807.28	923.75
	8.4	Religious and Other Community Services	-	-	-	-	-	-	-	-
	8.5	Research and Development- Culture and Religion	-	-	56,935.00	1,020.00	-	-	52,011.31	936.49
	8.6	Recreation, Culture and Religion- Not Classified Elsewhere	-	-	-	-	-	-	-	-
EDUCATION	9.1	Pre-primary and Primary Education	-	-	1,135,503.00	21,500.00	-	-	384,872.42	12,807.09
	9.2	Secondary Education	-	-	-	-	-	-	-	-
	9.4	Higher Education	-	-	-	-	-	-	-	-
	9.5	Education Not Definable by Level- Non Formal Education	1,957,320.00	-	-	-	1,543,792.62	-	-	-
	9.6	Subsidiary Services to Education	41,060,865.00	4,668,318.00	6,048,191.00	-	45,013,979.54	1,152,546.94	4,041,575.55	-
	9.7	Research and Development- Education	-	-	2,323,543.00	880.00	-	-	908,031.57	821.91
	9.8	Education- Not Classified Elsewhere	400,500.00	-	405,973.00	80,000.00	72.92	-	311,209.62	65,904.09
SOCIAL PROTECTION	10.1	Sickness and Disability	-	-	-	-	-	-	-	-
	10.2	Old Age	-	-	-	-	-	-	-	-
	10.3	Survivors	-	-	-	-	-	-	-	-
	10.4	Family and Children	-	-	18,850.00	2,500.00	-	-	5,614.68	2,452.65
	10.5	Unemployment	-	-	42,790.00	1,000.00	-	-	25,722.80	705.44
	10.6	Housing	-	-	-	-	-	-	-	-
	10.7	Social Exclusion	118,550.00	2,000.00	11,002.00	2.00	84,258.47	21,009.78	-	-
	10.8	Social Protection- Research and Development	-	-	19,600.00	7,500.00	-	-	12,213.48	3,969.08
	10.9	Social protection Not Classified Elsewhere	1,007,875.00	94,300.00	212,601,200.00	-	344,375.39	31,829.21	189,448,195.99	-
GRAND TOTAL			**570,469,433.21**	**137,938,528.07**	**566,276,679.79**	**166,266,763.93**	**479,529,268.50**	**74,563,424.28**	**475,069,836.20**	**109,333,745.03**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Sustainable Development Goals Budget and Expenditure
Fiscal Year 2024/25

Annex 2.19
In Lakhs

S.N.	Sustainable Development Goals	Budget	Expenditure
0	N/A	8,501,309.09	7,426,001.48
1	No Poverty	1,129,464.76	956,011.19
2	Zero Hunger	720,558.26	589,003.50
3	Good Health and wWll being	482,354.55	441,191.89
4	Quality Education	606,575.67	546,109.06
5	Gender Equality	9,601.13	4,180.96
6	Clean Water and Sanitation	207,312.12	180,672.81
7	Affordable and Clean Energy	533,191.96	285,081.70
8	Decent Work and Economic Growth	505,155.26	213,500.64
9	Industry, Innovation and Infrastructure	1,599,728.52	1,000,560.31
10	Reduced Inequalities	1,211,884.32	1,205,959.39
11	Sustainable Cities and Communities	1,306,696.99	535,216.89
13	Climate Action	101,427.60	110,927.85
15	Life on Land	104,803.04	77,692.44
16	Peace, Justice and Strong Institutions	1,488,574.78	1,480,959.03
17	Partnerships for The Goals	94,391.95	79,390.08
	Total	**18,603,030.00**	**15,132,459.22**
Source: MOF			

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Economic Code Wise Fiscal Transfer From Federal Government

Fiscal Year 2024/25

Annex 3.1

S. N	Economic Code	Details	Local Level					Province Governments					Total
			Budget		Transfer			Budget		Transfer			
			Initial Budget	Final Budget	Cash	Direct payment	Total	Initial Budget	Final Budget	Cash	Direct payment	Total	
1	26331	Equilization Grant	88,000,000,000.000	88,000,000,000.000	80,741,282,081.030	-	80,741,282,081.030	60,000,000,000.000	60,000,000,000.000	55,056,000,000.000	-	55,056,000,000.000	135,797,282,081.030
2	26332	Conditional Grant- Recurrent	177,448,893,000.000	178,228,893,000.000	158,945,342,040.590	-	158,945,342,040.590	13,932,800,000.000	13,932,800,000.000	9,194,073,560.100	-	9,194,073,560.100	168,139,415,600.690
3	26333	Special Grant- Recurrent	1,159,000,000.000	1,159,000,000.000	844,291,370.480	-	844,291,370.480	1,055,200,000.000	1,055,200,000.000	739,457,653.260	-	739,457,653.260	1,583,749,023.740
4	26334	Complimentary Grant	7,000,000,000.000	7,000,000,000.000	4,482,559,351.610	-	4,482,559,351.610	6,200,000,000.000	6,200,000,000.000	3,546,411,637.010	-	3,546,411,637.010	8,028,970,988.620
5	26335	Conditional Grant- Capital	31,471,181,000.000	31,590,081,000.000	22,447,332,241.950	-	22,447,332,241.950	11,918,150,210.000	11,918,150,210.000	6,369,164,687.240	-	6,369,164,687.240	28,816,496,929.190
6	26336	Special Grant- Capital	7,341,000,000.000	7,341,000,000.000	5,146,718,746.710	-	5,146,718,746.710	3,344,800,000.000	3,344,800,000.000	1,851,084,612.360	-	1,851,084,612.360	6,997,803,359.070
Grand Total			**312,420,074,000.000**	**313,318,974,000.000**	**272,607,525,832.370**	**-**	**272,607,525,832.370**	**96,450,950,210.000**	**96,450,950,210.000**	**76,756,192,149.970**	**-**	**76,756,192,149.970**	**349,363,717,982.340**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Details of Receipts of Domestic Debt and Transfer to Federal Consolidated Fund

Fiscal Year 2024/25

Annex 4.1

Economic Code	Types of Treasury Bond/ Bond	Face Value	Discount/Adjustment Amount	Receipt and Payment on Treasury (+)/(-)	remarks
33141	**Treasury Bond**	**329,076,327,080.44**	**914,402,919.56**	**329,076,327,080.44**	
	A) National Saving Bond	-	-	-	
	B) Citizen Saving Bond	3,900,170,000.00	-	3,900,170,000.00	
	C) Development Bond	210,950,000,000.00	-	210,950,000,000.00	
	D) Foreign Employment Bond	140,560,000.00	-	140,560,000.00	
	E) Special Bond	-	-	-	
	F) New Issue Treasury Bill	114,085,597,080.44	-	114,085,597,080.44	
	G) Treasury Bill Rollover (Gain/Loss)	-	-	-	
33142	Loan Receipt from Other Government (Domestic)	-	-	-	
33143	Loan Receipt from Other Entities/Institutions	1,244,152,168.90	-	-	
	A) IMF Value Adjustment	1,244,152,168.90	-	-	
33144	Overdraft	-	-	-	
Amount Transfered to Federal Consolidated Fund		**330,320,479,249.34**	**914,402,919.56**	**329,076,327,080.44**	**-**
Source : PDMO					

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Doner Wise External Debt Transfer to Federal Consolidate Fund (Treasury)

Fiscal Year 2024/25

Annex 4.2

S.No.	Types of Debt/Loan (Donors)	Loan Amount Transferred to the Consolidated Fund
1) Bilaterals		**12,572,355,782.46**
	INDIA	3,190,340,680.42
	JAPAN	3,433,302,829.22
	KUWAIT FUND	-
	SWITZERLAND	-
	SAUDI FUND	29,166,715.07
	SSRP	-
	EUROPEAN UNION	5,912,663,602.99
	PULL FUND	6,881,954.76
2) Multilateral		**114,375,253,475.18**
	ADB	47,157,543,206.22
	IDA	38,868,323,657.74
	IMF	10,797,453,519.61
	OPEC	-
	IFAD	1,196,625,596.10
	AIIB	3,651,799,995.22
	SESP	12,607,230,839.24
	OFID	96,276,661.05
	Total	**126947609257.64 ***

* The variance with the PDMO data arises because the commission fee is not deposited into the Consolidated Fund, whereas it is accounted for under debt liabilities."

Government of Nepal
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Details of Divisiable Revenue Collected to be Distributed by the Government of Nepal

Fiscal Year 2024/25

Annex 5.1

S.N.	Economic Head	Revenue Head	Collection			Allocated amount				Revenue yet to Distribute
			Federal	Province	Total	Federal	Province	Local	Total	
1	33311	VAT - Receivable from divisible fund (Export)	41,549,034,097.40	-	41,549,034,097.40	29,084,323,868.18	6,232,355,114.61	6,232,355,114.61	41,549,034,097.40	-
2	33312	VAT - Receivable from other fund except DF (Import)	195,066,372,110.12	-	195,066,372,110.12	136,546,460,477.08	29,259,955,816.52	29,259,955,816.52	195,066,372,110.12	-
3	33313	VAT - Goods, sales & distribution	30,732,216,038.08	-	30,732,216,038.08	21,512,551,226.66	4,609,832,405.71	4,609,832,405.71	30,732,216,038.08	-
4	33314	VAT - Services & contracts	31,530,148,084.53	-	31,530,148,084.53	22,071,103,659.17	4,729,522,212.68	4,729,522,212.68	31,530,148,084.53	-
5	33315	VAT - Services, tourism	4,152,662,058.10	-	4,152,662,058.10	2,906,863,440.67	622,899,308.72	622,899,308.72	4,152,662,058.10	-
6	33316	VAT - Telephone, insurance & air travel	30,991,374,316.74	-	30,991,374,316.74	21,693,962,021.72	4,648,706,147.51	4,648,706,147.51	30,991,374,316.74	-
7	33317	VAT - Non registered (reverse charge)	7,889,261,445.92	-	7,889,261,445.92	5,522,483,012.14	1,183,389,216.89	1,183,389,216.89	7,889,261,445.92	-
Total			**341,911,068,150.89**	**-**	**341,911,068,150.89**	**239,337,747,705.62**	**51,286,660,222.64**	**51,286,660,222.64**	**341,911,068,150.89**	
8	33331	Excise duty - tobacco	27,716,894,682.88	-	27,716,894,682.88	19,401,826,278.02	4,157,534,202.43	4,157,534,202.43	27,716,894,682.88	-
9	33332	Excise duty - alcohol	32,293,423,678.98	-	32,293,423,678.98	22,605,396,575.29	4,844,013,551.85	4,844,013,551.85	32,293,423,678.98	-
10	33333	Excise duty - beer	38,151,538,476.75	-	38,151,538,476.75	26,706,076,933.73	5,722,730,771.51	5,722,730,771.51	38,151,538,476.75	-
11	33334	Excise duty - other industrial production	23,894,346,566.44	-	23,894,346,566.44	16,726,042,596.51	3,584,151,984.97	3,584,151,984.97	23,894,346,566.44	-
Total			**122,056,203,405.05**	**-**	**122,056,203,405.05**	**85,439,342,383.55**	**18,308,430,510.76**	**18,308,430,510.76**	**122,056,203,405.05**	
12	33361	Royalty on Forest Sector	724,251,484.45	970,183,149.97	1,694,434,634.42					1,694,434,634.42
13	33362	Royalty on mineral and mines	1,599,278,650.25	-	1,599,278,650.25					1,599,278,650.25
14	33364	Royalty on electricity	3,937,740,033.12	-	3,937,740,033.12					3,937,740,033.12
15	33365	Royalty on mountainering activities	998,686,056.71	-	998,686,056.71					998,686,056.71
16	33391	Other divisible revenue	831,235.67		831,235.67					831,235.67
Total			**7,260,787,460.20**	**970,183,149.97**	**8,230,970,610.17**	**-**	**-**	**-**	**-**	**8,230,970,610.17**
Grand Total			**471,228,059,016.14**	**970,183,149.97**	**472,198,242,166.11**	**324,777,090,089.17**	**69,595,090,733.40**	**69,595,090,733.40**	**463,967,271,555.94**	**8,230,970,610.17**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Details of Domestic Debt, Receipts Interest Payments,Principal Repayment and Outstanding Debt

Fiscal Year 2024/25

Annex 6.3

S.N.	Types of Treasury Bond/ Bond	Opening Balance	Bond Issued in Current Fiscal Year	Total	Interest Payment	Principle Repayment	Total Payment	Outstanding Domestic Borrowings
1	National Saving Bond	-	-	-	-	-	-	-
2	Citizen Saving Bond	11,120,100,000.00	3,900,170,000.00	15,020,270,000.00	1,208,500,000.00	1,605,200,000.00	2,813,700,000.00	13,415,070,000.00
3	Development Bond	761,947,000,000.00	210,950,000,000.00	972,897,000,000.00	49,182,200,000.00	99,140,000,000.00	148,322,200,000.00	873,757,000,000.00
4	Foreign Employment Bond	227,000,000.00	140,560,000.00	367,560,000.00	-	37,100,000.00	37,100,000.00	330,460,000.00
6	New Issue Treasury Bill	403,692,300,000.00	115,000,000,000.00	518,692,300,000.00	9,888,500,000.00	143,130,300,000.00	153,018,800,000.00	375,562,000,000.00
7	Loan Receipt from Other Government (Domestic)	-	-	-	-	-	-	-
8	Loan Receipt from Other Entities / Institutions	-	-	-	-	-	-	-
9	IMF Value Adjustment	3,915,400,000.00	1,244,152,168.90	5,159,552,168.90	-	-	-	5,159,552,168.90
Total		**1,180,901,800,000.00**	**331,234,882,168.90**	**1,512,136,682,168.90**	**60,279,200,000.00**	**243,912,600,000.00**	**304,191,800,000.00**	**1,268,224,082,168.90**
	MF value adjustment (-)	3915400000	1244152169	5159552169	0	0	0	5159552169
	Commission adjustment		914402919.6	914402919.6				914402919.6
Total		**1,176,986,400,000.00**	**329,076,327,080.44**	**1,506,062,727,080.44**	**60,279,200,000.00**	**243,912,600,000.00**	**304,191,800,000.00**	**1,262,150,127,080.44**

Source : PDMO

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Loan and Share Investment Details

Fiscal Year 2024/25

Annex 6.4

S.N.	Economic Code	Details	Initial Budget	Final Budget	Investment of Current Fiscal Year		Investment of Preceding Fiscal Year
					Cash	Direct Payment	
1	**32141 -43**	**Internal Loan Investment**	**-**	**-**	**-**		
2	32141	Inter-governmental loan investment	-	-	-	-	
3	32142	Loan investment in public enterprises	57,076,400,000.00	-	7,443,636,956.00	28,516,150,742.03	41,757,867,995.59
4	32143	Loan investment in other entities	-	-			
5	32241	External loan investment	-	-			
6	**32151 -52**	**Internal Share Investment**	**-**	**-**			
7	32151	Share investment in public enterprises	10,721,400,000.00	-	3,099,195,881.00	1,881,725,064.83	69,943,112,814.87
8	32152	Share investment in other entities	-	-			
9	**32251**	**External Share Investment**	**544,300,000.00**	**-**	**539,713,602.92**		**216,059,400.00**
		Total	**68,342,100,000.00**	**-**	**11,082,546,439.92**	**30,397,875,806.86**	**111,917,040,210.46**

Source : PDMO

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Detail of External Debt
Fiscal Year 2024/25

Annex 6.6

S.N.	Types of External Creditors	Amount for the Current Fiscal Year	Amount for the Previous Fiscal Year
1	Initial estimate	217,673,500,000.00	242,261,100,000.00
	Revised estimate	169,596,900,000.00	-
	Total loan receipt	**129,959,191,555.10**	**179,823,221,031.82**
A	Multilateral loan	5,757,145,383.00	164,043,091,492.86
B	Bilateral loan	124,202,046,172.10	15,780,129,538.96
C	Other loan	-	-
Adjustments with exchange rate in FY 2024/25 have also been presented in the amount received.			
Source : PDMO			

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Details of External Debt, Receipts Interest Payments,Principal Repayment and Outstanding Debt (Commitment Currency)

Fiscal Year 2024/25

Annex 6.7

S.N.	Donor Agency	Commitment Currency	Commitment Currency				Exchange Rate	Outstanding Loan in Nepali Currency
			Initial Balance	Receipt on Current Fiscal Year	Principal Repayment on Current Fiscal Year	Outstanding Loan		
Bilateral			**113,768,327,926.22**	**3,411,817,380.40**	**5,056,830,291.81**	**112,123,315,014.81**	**1,126.69**	**139,202,779,591.84**
1	AUSTRIA	EUR	-	-	-	-	160.61	-
2	BELGIUM	EUR	3,371,371.94	-	424,380.04	2,946,991.90	160.61	473,316,369.06
3	EBK	KRW	51,445,478,310.00	-	3,311,659,900.00	48,133,818,410.00	0.10	4,798,941,695.48
4	EBLCI	USD	302,991,283.70	18,068,151.40	48,387,096.78	272,672,338.32	137.60	37,519,713,752.83
5	EIBC	CNY	1,909,816,930.14	-	138,215,082.90	1,771,601,847.24	19.18	33,979,323,430.06
6	JICA	JPY	60,011,231,630.00	3,393,749,229.00	1,548,140,000.00	61,856,840,859.00	0.93	57,526,861,998.87
7	KUWAIT	KWD	4,220,110.98	-	297,413.63	3,922,697.35	450.36	1,766,625,978.55
8	NBF	EUR	1,381,720.95	-	192,842.48	1,188,878.47	160.61	190,945,771.07
9	SAUDI	SAR	89,836,568.51	-	9,513,575.98	80,322,992.53	36.69	2,947,050,595.93
Multilateral			**6,636,800,850.59**	**754,616,234.01**	**175,768,602.43**	**7,215,648,482.17**	**2,425.47**	**1,266,620,786,970.56**
1	ADB	SDR	1,432,279,113.53	31,381,201.67	81,873,360.94	1,381,786,954.26	187.73	259,399,686,903.91
2	EEC	DKK	1,161,314,812.91	328,693,646.36	-	1,490,008,459.27	137.60	205,025,163,995.55
3	EEC	EUR	12,717,486.57	28,446,402.89	507,952.84	40,655,936.62	137.60	5,594,256,878.91
4	EEC	GBP	226,032.25	-	25,423.84	200,608.41	21.52	4,317,092.98
5	EIB	USD	798,344.22	-	99,521.57	698,822.65	160.61	112,237,905.82
6	IDA	SDR	221,135.87	-	114,289.12	106,846.75	185.00	19,766,648.75
7	IDA	USD	31,539,475.11	10,000,000.00	1,061,133.34	40,478,341.77	160.61	6,501,226,471.68
8	IFAD	SDR	55,923,699.38	54,195,897.73	1,267,477.52	108,852,119.59	137.60	14,978,051,655.58
9	IFAD	USD	345,000.00	-	-	345,000.00	160.61	55,410,450.00
10	IMF	SDR	3,419,897,360.83	299,134,155.54	65,072,382.43	3,653,959,133.94	187.73	685,949,344,108.55
11	NDF	EUR	37,040,993.33	236,621.03	6,741,781.75	30,535,832.61	137.60	4,201,730,567.14
12	OFID	USD	53,668,587.22	1,802,228.25	2,766,327.75	52,704,487.72	187.73	9,894,092,259.35
13	EIB	EUR	7,845,761.75	-	288,000.00	7,557,761.75	137.60	1,039,948,016.80
14	ADB	USD	355,895,000.00	-	7,130,000.00	348,765,000.00	187.73	65,472,851,290.50
15	IDA	EUR	12,116,513.03	-	1,023,871.40	11,092,641.63	160.61	1,781,589,172.19
16	AIIB	USD	54,971,534.59	726,080.54	7,797,079.93	47,900,535.20	137.60	6,591,113,643.52
Grand Total			**120,405,128,776.81**	**4,166,433,614.41**	**5,232,598,894.24**	**119,338,963,496.98**		**1,405,823,566,562.40**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Statement of External Loan Receipt,Principal Repayment,Outstanding Loan (Nepali Currency)

Fiscal Year 2024/25

Annex 6.8

S.N.	Donor Entity/ Agency	Commitment Currency	Outstanding Loan till Previous Year	Loan Received in Current Year	Principal Repayment of Current Year	Foreign Exchange Gain/ Loss (+/-)	Adjustments (+/-)	Outstanding Loan till this Year
Bilateral Total			**140,472,444,479.15**	**5,757,145,383.33**	**11,576,359,018.17**	**4,656,011,987.06**	**-**	**139,309,242,831.38**
1	AUSTRIA	EUR	-	-	-	-	-	
2	BELGIUM	EUR	579,568,798.19	-	62,956,778.93	(43,295,650.19)	-	473,316,369.06
3	EBK	KRW	5,858,471,718.74	-	321,118,579.97	(738,411,443.29)	-	4,798,941,695.48
4	EBLCI	USD	39,595,944,473.18	2,545,928,132.72	6,606,919,355.63	1,984,760,593.38	-	37,519,713,843.65
5	EIBC	CNY	34,556,712,899.59	-	2,632,709,501.45	2,055,320,031.92	-	33,979,323,430.06
6	JICA	JPY	53,955,013,307.46	3,211,217,250.61	1,444,312,212.00	1,911,406,801.52	-	57,633,325,147.59
7	KUWAIT	KWD	1,815,268,765.79	-	132,298,118.18	83,655,330.93	-	1,766,625,978.55
8	NBF	EUR	1,071,878,069.13	-	28,375,225.85	(852,557,072.21)	-	190,945,771.07
9	SAUDI	SAR	3,039,586,447.08	-	347,669,246.16	255,133,395.00	-	2,947,050,595.93
Multilateral Total			**1,032,016,366,605.10**	**124,202,046,172.10**	**35,996,267,479.96**	**146,292,178,433.79**	**-**	**1,266,514,323,731.03**
1	ADB	SDR	369,606,152,754.18	6,788,138,193.32	15,292,677,645.05	(101,314,449,493.52)	-	259,787,163,808.93
2	EEC	DKK	193,299,821.84	-	3,469,409.45	(53,508,764.84)	-	136,321,647.55
3	EIB	USD	12,924,599,549.95	7,297,343,437.98	171,926,988.20	(5,071,964,344.15)	-	14,978,051,655.58
4	IDA	SDR	578,027,121,167.40	59,529,503,779.26	16,499,912,190.23	64,826,585,537.54	-	685,883,298,293.98
5	IFAD	SDR	15,216,589,762.38	324,534,165.56	487,681,673.73	(4,112,862,245.22)	-	10,940,580,009.00
6	IMF	SDR	1,071,785,785.80	-	1,292,811,599.98	65,693,877,104.68	-	65,472,851,290.50
7	NDF	EUR	52,133,587,485.00	-	154,343,494.19	(50,197,654,818.61)	-	1,781,589,172.19
8	OFID	USD	1,942,937,241.82	97,719,375.35	1,025,327,336.47	5,344,879,716.84	-	6,360,208,997.54
9	ADB	USD		45,002,957,060.95				205,122,815,764.03
10	EIB	EUR		1,442,400,000.00	143,937,431.90			6,501,226,471.68
11	IDA	USD		52,637,883.60	924,179,710.77			4,218,242,567.14
12	AIIB	USD	900,293,036.73	3,666,812,276.08		764,868,830.77	-	5,331,974,143.58
Grand Total			**1,172,488,811,084.25**	**129,959,191,555.43**	**47,572,626,498.13**	**150,948,190,420.85**	**-**	**1,405,823,566,562.41**
Adjustments with exchange rate in fiscal year 2081/82 have also been presented in the amount received.								
Source : PDMO								

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Statement of Internal Share Investment

Fiscal Year 2024/25

Annex 6.11

S.N	Sector	Share Investment upto Previous Year	Investment in Current Year	Sale of Share and Disinvestment in Current Year	Adjustment Amount	Dividend Received as Bonus Share in Current Year	Total Outstanding Share	Ownership of Government of Nepal in Percentage	Cash Divident Received in Current Year
1	Industrial	8,401,265,175.00	-	-	-	-	8,401,265,175.09		-
2	Trade	13,357,393,439.00	-	-	-	-	13,357,393,438.72		1,094,074,810.00
3	Service	76,838,401,381.00	635,500,000.00	-	-	-	77,473,901,381.39		14,290,441,281.64
4	Social	4,381,004,591.60	-	-	-	-	4,381,004,591.60		-
5	Public utility	213,002,241,860.00	4,345,420,946.00	-		-	213,002,241,859.24		4,953,446,045.00
6	Financial	69,097,413,131.00	-	-	-	-	69,097,413,131.00		19,539,102,779.78
7	Development committee	2,477,990,885.00	-	-	-	-	2,477,990,885.21		-
Total		**387,555,710,462.60**	**4,980,920,946.00**	**-**	**-**	**-**	**388,191,210,462.25**	**-**	**39,877,064,916.42**

Source : PDMO

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Statement of Internal Loan Investment

Fiscal Year 2024/25

Annex 6.13

S. N	Sector	Loan Investment/Principal Repayment/Outstanding Loan					Interest Received and Receivable					
		Outstanding Loan till Previous Year	Adjustment Amount	Loan Investment in Current Year	Principal Repayment Receipt in Current Year	Outstanding Loan	Interest Receivable till Previous Year	Accrued Interest of Current Year	Interest Received in Current Year	Outstanding Interest Receivable		
										Matured	Unmatured	Total
1	Industrial	11,611,547,535.00	-	600,000,000.00	10,000,000.00	12,201,547,535.00	8,106,212,952.00	654,550,014.00	21,485,929.00	8,739,277,037.00	717,189,404.05	11,314,424,364.49
2	Trade	1,394,074,187.00	-	-	-	1,394,074,187.00	239,799,142.00	21,864,535.00	-	261,663,677.00	68,008,785.37	323,152,551.90
3	Service	2,336,952,709.00	-	-	-	2,336,952,709.00	1,241,803,124.00	85,882,769.00	-	1,327,685,893.00	828,196,981.65	4,022,907,821.43
4	Social	2,546,121,451.00	-	50,000,000.00	90,604,231.00	2,505,517,220.00	840,125,656.00	121,442,742.00	18,653,097.00	942,915,300.00	127,900,548.50	965,868,912.84
5	Public Utility	119,684,002,396.00	-	2,543,388,000.00	100,000,000.00	122,127,390,396.00	7,283,225,323.00	5,311,348,027.00	173,537,610.00	12,421,035,741.00	14,046,102,832.43	106,368,792,615.10
6	Finance	13,649,509,248.00	-	1,500,000,000.00	1,332,057,631.00	13,817,451,617.00	4,227,893.00	138,744,184.00	142,098,909.00	873,168.00	300,699,173.99	432,465,154.33
7	Development Committee	3,279,322,967.00	-	539,490,000.00	53,328,000.00	3,765,484,967.00	470,694,304.00	117,899,229.00	63,144,582.00	525,448,951.00	209,635,733.86	818,981,956.96
8	Local Level Entities/Others	33,765,906.00	-	-	-	33,765,906.00	55,462,498.00	2,535,591.00	-	57,998,089.00	94,687,954.65	1,868,526,099.78
	Total	**154,535,296,399.00**	**-**	**5,232,878,000.00**	**1,585,989,862.00**	**158,182,184,537.00**	**18,241,550,892.00**	**6,454,267,091.00**	**418,920,127.00**	**24,276,897,856.00**	**6,454,267,091.00**	**30,731,164,947.00**

Source : PDMO

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Entity Wise collection of Revenue and Other receipts of Extra Budgetary Entities
Fiscal Year 2024/25

Annex 10.1V

S.N.		Tax (11000)	Other Revenue (14000)	Irregularities and Other Receipts (15000)	Collection of Current Year
1	National Tea and Coffee Development Board	-	-	-	-
2	Cotton Development Committee	-	-	-	-
3	National Milk Development Board	-	-	2,461,000.00	2,461,000.00
4	Kalimati Fruit and Vegetable Market Development Committee	-	-	-	-
5	Nepal Veterinary Council	-	21,000.00	-	21,000.00
6	Department of Information and Broadcasting	-	-	-	-
7	National News Agency	-	23,300,000.00	-	23,300,000.00
8	Film Development Board	-	105,136,312.05	359,612.79	105,495,924.84
9	Public Service Broadcasting Corporation	-	-	127,331,606.02	127,331,606.02
10	Advertisement bord	-	23,148,244.17	-	23,148,244.17
11	National Foundation For Development of Indigenous Nationalities	-	-	-	-
12	Nepal Administrative Staff College	-	38,588,829.83	-	38,588,829.83
13	Devghat Area Development Committee	-	2,198,719.00	-	2,198,719.00
14	Shukraraj Tropical and Communicable Disease Hospital	-	465,783,596.88	65,280.00	465,848,876.88
15	Patan Academy of Health Sciences	-	2,917,029,142.00	-	2,917,029,142.00
16	Kanti Children's Hospital	-	1,121,763,665.08	-	1,121,763,665.08
17	Geta Hospital	-	414,869,764.00	12,074.00	414,881,838.00
18	Narayan Hiti and Republic Memorial Management Development Committee	-	59,361,374.73	-	59,361,374.73
19	Pokhara Health Science Institute	-	1,183,282,024.40	-	1,183,282,024.40
20	Paaropakar Maternity and Gynecology Hospital	-	724,111,593.00	-	724,111,593.00
21	Nepal Panchang Nirayak Committee	-	2,401,358.00	-	2,401,358.00
22	Nepal Health Research Council	-	143,971,777.23	-	143,971,777.23
23	Narayani Hospital	-	572,148,551.00	-	572,148,551.00
24	Koshi Hospital, Biratnagar	-	841,908,533.40	-	841,908,533.40
25	G.P Koirala National Center for Respiratory Disease	-	118,347,495.90	-	118,347,495.90
26	Gajendra Narayan Singh Hospital	-	738,582,636.50	-	738,582,636.50
27	Ayurveda Hospital, Nardevi	-	143,827,735.00	-	143,827,735.00
28	Nepal Mountain Training Institute	-	21,460,582.22	-	21,460,582.22
29	Nepal Tourism Board	-	995,712,841.72	-	995,712,841.72
30	Electricity Regulatory Commission	-	-	-	-
31	Hanuman Dhoka Palace Museum Development Committee	-	100,118,855.83	-	100,118,855.83
32	Bharatpur Hospital	-	10,463,271.13	2,392,554,483.45	2,403,017,754.58
33	Bhari Hospital	-	513,267,894.33	-	513,267,894.33
34	Taragau Development Committee	-	1,582,555,050.00	-	1,582,555,050.00
35	Mental Hospital	-	132,735,031.96	-	132,735,031.96
36	Pashupatinath Area Development Fund	-	147,371,000.00	-	147,371,000.00
37	National Ayurveda Research and Training Center	-	81,190,932.00	44,426.00	81,235,358.00

S.N.		Tax (11000)	Other Revenue (14000)	Irregularities and Other Receipts (15000)	Collection of Current Year
38	B.P. Koirala Institute of Health and Science	-	3,729,029,913.00	164,308.00	3,729,194,221.00
39	Boudhanath Area Development Committee	-	106,235,949.30	-	106,235,949.30
40	Rapti Health Science Institute	-	1,013,270,925.00	2,979,001.00	1,016,249,926.00
41	Nepal Chartered Accountants Organization	-	293,589,753.11	-	293,589,753.11
42	Shahid Gangalal National Heart Center	-	2,465,039,536.03	-	2,465,039,536.03
43	Civil Aviation Authority of Nepal	-	14,338,136,161.48	421,258,461.54	14,759,394,623.02
44	Special Economic Zone Authority	-	128,211,447.10	-	128,211,447.10
45	Lumbini Development Fund	-	180,474,725.37	-	180,474,725.37
46	Cultural Institution National Dance House	-	72,527,368.00	-	72,527,368.00
47	Patan Museum Development Committee	-	38,842,841.31	-	38,842,841.31
48	Nepal Academy of Music and Drama	-	-	-	-
49	Nepal Intermodal Development Committee	-	1,576,473,765.29	-	1,576,473,765.29
50	Industrial Business Development Institution	-	4,532,466.88	-	4,532,466.88
51	Committee for the Development of Domestic and Small Industries	-	37,876,410.00	-	37,876,410.00
52	Trade and Export Promotion Center	-	-	-	-
53	National Sports Council	-	25,265,898.00	-	25,265,898.00
54	National Trama Center	-	991,904,760.08	-	991,904,760.08
55	Civil Hospital	-	-	646,248,471.81	646,248,471.81
56	Sudurpaschim University	-	444,503,888.00	-	444,503,888.00
57	Pokhara University	-	-	1,322,017,302.00	1,322,017,302.00
58	Nepal Scout	-	27,415,723.35	-	27,415,723.35
59	Nepal University	-	-	-	-
60	Press Council Nepal	-	5,804,816.04	-	5,804,816.04
61	Lumbini Baudda University	-	301,629,000.00	-	301,629,000.00
62	National Nature Conservation Fund	-	-	-	-
63	National Cooperative Federation Limited Nepal	-	117,369,229.51	-	117,369,229.51
64	Guthi institution	-	1,560,861,023.85	-	1,560,861,023.85
65	National Cooperative Regulation Authority	-	28,279,928.46	-	28,279,928.46
66	Tribhuwan University	-	1,532,397,540.75	-	1,532,397,540.75
67	Madan Bhandari University of Science and Technology	-	623,153,881.71	-	623,153,881.71
68	Disabled Fund	-	-	-	-
69	Buddhist Philosophy Promotion and Monastery Development Committee	-	187,150.00	-	187,150.00
70	National Youth Council	-	-	-	-
71	Sushil Koirala Prakhar Cancer Hospital	-	314,070,383.72	-	314,070,383.72
72	Accounting Board	-	1,099,172.00	-	1,099,172.00
73	Nepal Tourism and Hotel Management Institute	-	315,041,000.00	-	315,041,000.00
74	Local Development Training Institute	-	-	-	-
75	Bardibas Medical Infrastructure Construction Development Project	-	78,232,238.31	-	78,232,238.31
76	Open University	-	-	-	-
77	Agriculture and Forestry Science University	-	86,540,576.50	520,610.38	87,061,186.88
78	Forest Production Development Committee	-	-	-	-
79	Road Board Nepal	-	62,848,277.86	2,856,152.00	65,704,429.86

S.N.		Tax (11000)	Other Revenue (14000)	Irregularities and Other Receipts (15000)	Collection of Current Year
80	Bhaktapur Cancer Hospital	-	-	-	-
81	Institute of Foreign Affairs Studies	-	519,021.87	-	519,021.87
82	Social Welfare Council	-	510,321,000.00	-	510,321,000.00
83	National Academy of Medical Sciences	-	-	-	-
84	Secretariat of the Foreign Employment Board, Babarmahal	-	2,881,574,917.81	198,000.00	2,881,772,917.81
85	Youth and Small Entrepreneurs Self-Employment Fund Secretariat	-	5,006,205,660.00	-	5,006,205,660.00
86	Nepali Military Aircraft Charter Flight Development Committee	-	-	189,314,646.70	189,314,646.70
87	Mid-Western University	-	232,859,487.70	-	232,859,487.70
88	Nepal Telecommunications Authority	-	7,371,129,899.71	-	7,371,129,899.71
89	Council for Technical Education and Vocational Training	-	-	-	-
90	Nepal Army Affordable Price Store	-	-	-	-
91	Public transport	-	1,461,634,279.26	-	1,461,634,279.26
92	Dadeldhura Hospital	-	-	-	-
93	Nepal Academy of Science and Technology	-	82,649,150.49	-	82,649,150.49
94	Health Insurance Board	-	13,485,908,287.00	-	13,485,908,287.00
95	Shaheed Dharmabhakta National Transplant Center	-	1,166,724,471.86	-	1,166,724,471.86
96	Butwal Medical College Infrastructure Construction Development Project	-	39,420,654.18	-	39,420,654.18
97	Kathmandu University	-	-	-	-
98	Ramrajaprasad Singh Institute of Health Sciences	-	-	-	-
99	B.P. Koirala Memorial Cancer Hospital	-	802,655,343.18	-	802,655,343.18
100	Rajarshi Janak University	-	23,313,878.70	-	23,313,878.70
101	Fapla International Cricket Stadium Infrastructure Construction Development Committee	-	-	-	-
102	Singha Durbar vaidhakhana Development Committee	-	32,243,489.49	-	32,243,489.49
103	Town Development Fund	-	562,732,336.48	-	562,732,336.48
104	Swyambhu Barudkhana	-	105,557.00	-	105,557.00
105	Purbanchal University	-	986,861,591.28	4,558,436.00	991,420,027.28
106	Surkhet Medical College Infrastructure Construction Development Project	-	-	-	-
107	Nepali Army Multibusiness Industry	-	-	-	-
108	Sajha Publication	-	30,339,352.00	-	30,339,352.00
109	Community Health Service	-	884,786,628.88	-	884,786,628.88
110	Audit Board	-	1,544,825.00	-	1,544,825.00
111	Nepal Accreditation Center	-	-	-	-
112	Nepal Sanskrit University	-	107,864,600.00	-	107,864,600.00
113	Medical Education Commission	-	174,727,204.10	-	174,727,204.10
114	Karnali Health Science Institute	-	-	-	-
115	Nepal Law Commission	-	55,140,110.99	-	55,140,110.99
116	University Grant Commission	-	88,468,798.44	288,533,402.25	377,002,200.69
117	Medical Science National Institute, Bir Hospital Nursing Campus	-	-	-	-
Total		**-**	**79,715,234,106.79**	**5,401,477,273.94**	**85,116,711,380.73**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Details of Grant/Subsidy Receipt by Extra Budgetary Entities

Fiscal Year 2024/25

Annex 10.2

S.N.	Entities Name	Bilateral Foreign Grant (13100)		Multilateral Foreign Grant (13200)		Other Internal Grant (13400)		Total Grant and Subsidy of Current Year	
		Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment
1	National Tea and Coffee Development Board	-	-	-	-	-	-	-	-
2	Cotton Development Committee	-	-	-	-	-	-	-	-
3	National Milk Development Board	-	-	-	-	-	-	-	-
4	Kalimati Fruit and Vegetable Market Development Committee	-	-	-	-	-	-	-	-
5	Nepal Veterinary Council	-	-	-	-	-	-	-	-
6	Department of Information and Broadcasting	-	-	-	-	-	-	-	-
7	National News Agency	-	-	-	-	173,900,000.000	-	173,900,000.000	-
8	Film Development Board	-	-	-	-	31,300,000.000	-	31,300,000.000	-
9	Public Service Broadcasting Corporation	-	-	-	-	401,200,000.000	-	401,200,000.000	-
10	Advertisement bord	-	-	-	-	109,741,344.290	-	109,741,344.290	-
11	National Foundation For Development of Indigenous Nationalities	-	-	-	-	-	-	-	-
12	Nepal Administrative Staff College	-	-	-	-	-	-	-	-
13	Devghat Area Development Committee	-	-	-	-	8,500,000.000	-	8,500,000.000	-
14	Shukraraj Tropical and Communicable Disease Hospital	-	-	-	-	-	-	-	-
15	Patan Academy of Health Sciences	-	-	-	-	-	-	-	-
16	Kanti Children's Hospital	-	-	-	-	-	-	-	-
17	Geta Hospital	-	-	-	-	-	-	-	-
18	Narayan Hiti and Republic Memorial Management Development Committee	-	-	-	-	-	-	-	-
19	Pokhara Health Science Institute	-	-	-	-	-	-	-	-
20	Paaropakar Maternity and Gynecology Hospital	-	-	-	-	-	-	-	-
21	Nepal Panchang Nirayak Committee	-	-	-	-	3,500,000.000	-	3,500,000.000	-

S.N.	Entities Name	Bilateral Foreign Grant (13100)		Multilateral Foreign Grant (13200)		Other Internal Grant (13400)		Total Grant and Subsidy of Current Year	
		Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment
22	Nepal Health Research Council	-	-	-	-	-	-	-	-
23	Narayani Hospital	-	-	-	-	-	-	-	-
24	Koshi Hospital, Biratnagar	-	-	-	-	-	-	-	-
25	G.P Koirala National Center for Respiratory Disease	-	-	-	-	-	-	-	-
26	Gajendra Narayan Singh Hospital	-	-	-	-	-	-	-	-
27	Ayurveda Hospital, Nardevi	-	-	-	-	-	-	-	-
28	Nepal Mountain Training Institute	-	-	-	-	30,335,436.220	-	30,335,436.220	-
29	Nepal Tourism Board	-	-	-	-	-	-	-	-
30	Electricity Regulatory Commission	-	-	-	-	-	-	-	-
31	Hanuman Dhoka Palace Museum Development Committee	-	-	-	-	-	-	-	-
32	Bharatpur Hospital	-	-	-	-	-	-	-	-
33	Bhari Hospital	-	-	-	-	-	-	-	-
34	Taragau Development Committee	-	-	-	-	20,208,000.000	-	20,208,000.000	-
35	Mental Hospital	-	-	-	-	-	-	-	-
36	Pashupatinath Area Development Fund	-	-	-	-	-	-	-	-
37	National Ayurveda Research and Training Center	-	-	-	-	-	-	-	-
38	B.P. Koirala Institute of Health and Science	-	-	-	-	-	-	-	-
39	Boudhanath Area Development Committee	-	-	-	-	-	-	-	-
40	Rapti Health Science Institute	-	-	-	-	-	-	-	-
41	Nepal Chartered Accountants Organization	-	-	-	-	1,727,198.610	-	1,727,198.610	-
42	Shahid Gangalal National Heart Center	-	-	-	-	-	-	-	-
43	Civil Aviation Authority of Nepal	-	-	-	-	-	-	-	-
44	Special Economic Zone Authority	-	-	-	-	-	-	-	-
45	Lumbini Development Fund	-	-	-	-	450,000,000.000	-	450,000,000.000	-
46	Cultural Institution National Dance House	-	-	-	-	17,000,000.000	-	17,000,000.000	-
47	Patan Museum Development Committee	-	-	-	-	-	-	-	-
48	Nepal Academy of Music and Drama	-	-	-	-	55,820,000.000	-	55,820,000.000	-
49	Nepal Intermodal Development Committee	-	-	-	-	-	-	-	-

S.N.	Entities Name	Bilateral Foreign Grant (13100)		Multilateral Foreign Grant (13200)		Other Internal Grant (13400)		Total Grant and Subsidy of Current Year	
		Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment
50	Industrial Business Development Institution	-	-	-	-	-	-	-	-
51	Committee for the Development of Domestic and Small Industries	-	-	-	-	-	-	-	-
52	Trade and Export Promotion Center	-	-	-	-	-	-	-	-
53	National Sports Council	-	-	-	-	-	-	-	-
54	National Trama Center	-	-	-	-	-	-	-	-
55	Civil Hospital	-	-	-	-	128,603,415.000	-	128,603,415.000	-
56	Sudurpaschim University	3,700,000.000	-	-	-	603,596,100.000	-	607,296,100.000	-
57	Pokhara University	-	-	-	-	374,141,267.000		374,141,267.000	-
58	Nepal Scout	-	-	-	-	40,000,000.000	-	40,000,000.000	-
59	Nepal University	-	-	-	-	19,634,170.490	-	19,634,170.490	-
60	Press Council Nepal	-	-	-	-	45,000,000.000	-	45,000,000.000	-
61	Lumbini Baudda University	-	-	-	-	179,118,000.000	-	179,118,000.000	-
62	National Nature Conservation Fund	620,170,473.260	-	-	-	957,813,391.750	-	1,577,983,865.010	-
63	National Cooperative Federation Limited Nepal	-	-	-	-	-	-	-	-
64	Guthi institution	-	-	-	-	-	-	-	-
65	National Cooperative Regulation Authority	-	-	-	-	-	-	-	-
66	Tribhuwan University	-	-	-	-	11,935,546,000.000	-	11,935,546,000.000	-
67	Madan Bhandari University of Science and Technology	-	-	-	-	415,000,000.000	-	415,000,000.000	-
68	Disabled Fund	-	-	-	-	-	-	-	-
69	Buddhist Philosophy Promotion and Monastery Development Committee	-	-	-	-	-	-	-	-
70	National Youth Council	-	-	-	-	-	-	-	-
71	Sushil Koirala Prakhar Cancer Hospital	-	-	-	-	-	-	-	-
72	Accounting Board	-	-	-	-	17,281,646.000	-	17,281,646.000	-
73	Nepal Tourism and Hotel Management Institute	-	-	-	-	14,857,000.000	-	14,857,000.000	-
74	Local Development Training Institute	-	-	-	-	-	-	-	-
75	Bardibas Medical Infrastructure Construction Development Project	-	-	-	-	12,639,769.760	-	12,639,769.760	-

S.N.	Entities Name	Bilateral Foreign Grant (13100)		Multilateral Foreign Grant (13200)		Other Internal Grant (13400)		Total Grant and Subsidy of Current Year	
		Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment
76	Open University	7,156,829.480	-	-	-	109,400,300.000	-	116,557,129.480	-
77	Agriculture and Forestry Science University	-	-	-	-	979,500,000.000	-	979,500,000.000	-
78	Forest Production Development Committee	-	-	-	-	-	-	-	-
79	Road Board Nepal	-	-	-	-	4,370,000,000.000	-	4,370,000,000.000	-
80	Bhaktapur Cancer Hospital	-	-	-	-	-	-	-	-
81	Institute of Foreign Affairs Studies	-	-	-	-	13,700,000.000	-	13,700,000.000	-
82	Social Welfare Council	-	-	-	-	-	-	-	-
83	National Academy of Medical Sciences	-	-	-	-	-	-	-	-
84	Secretariat of the Foreign Employment Board, Babarmahal	-	-	-	-	-	-	-	-
85	Youth and Small Entrepreneurs Self-Employment Fund Secretariat	-	-	-	-	-	-	-	-
86	Nepali Military Aircraft Charter Flight Development Committee	-	-	-	-	-	-	-	-
87	Mid-Western University	-	-	-	-	721,893,829.670	-	721,893,829.670	-
88	Nepal Telecommunications Authority	-	-	-	-	-	-	-	-
89	Council for Technical Education and Vocational Training	601,139,411.740	585,767,049.410	-	-	3,313,614,750.000	-	3,914,754,161.740	585,767,049.410
90	Nepal Army Affordable Price Store	-	-	-	-	-	-	-	-
91	Public transport	-	-	-	-	-	-	-	-
92	Dadeldhura Hospital	-	-	-	-	-	-	-	-
93	Nepal Academy of Science and Technology	-	-	-	-	141,799,649.570	-	141,799,649.570	-
94	Health Insurance Board	-	-	-	-	-	-	-	-
95	Shaheed Dharmabhakta National Transplant Center	-	-	-	-	-	-	-	-
96	Butwal Medical College Infrastructure Construction Development Project	-	-	-	-	-	7,655,986.120	-	7,655,986.120
97	Kathmandu University	113,856,393.660	-	-	-	221,084,384.000	-	334,940,777.660	-
98	Ramrajaprasad Singh Institute of Health Sciences	-	-	-	-	-	-	-	-
99	B.P. Koirala Memorial Cancer Hospital	-	-	-	-	-	-	-	-
100	Rajarshi Janak University	-	-	-	-	140,430,000.000	-	140,430,000.000	-

S.N.	Entities Name	Bilateral Foreign Grant (13100)		Multilateral Foreign Grant (13200)		Other Internal Grant (13400)		Total Grant and Subsidy of Current Year	
		Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment	Cash	Direct Payment
101	Fapla International Cricket Stadium Infrastructure Construction Development Committee	-	-	-	-	-	-	-	-
102	Singha Durbar vaidhakhana Development Committee	-	-	-	-	-	-	-	-
103	Town Development Fund	-	-	-	-	51,098,192.420	-	51,098,192.420	-
104	Swyambhu Barudkhana	-	-	-	-	-	-	-	-
105	Purbanchal University	-	-	-	-	277,100,000.000	-	277,100,000.000	-
106	Surkhet Medical College Infrastructure Construction Development Project	-	-	-	-	5,717,500.100	-	5,717,500.100	-
107	Nepali Army Multibusiness Industry	-	-	-	-	-	-	-	-
108	Sajha Publication	-	-	-	-	3,500,000.000	-	3,500,000.000	-
109	Community Health Service	-	-	-	-	-	-	-	-
110	Audit Board	-	-	-	-	8,550,000.000	-	8,550,000.000	-
111	Nepal Accreditation Center	-	-	-	-	1,500,000.000	-	1,500,000.000	-
112	Nepal Sanskrit University	-	-	-	-	907,119,470.000	-	907,119,470.000	-
113	Medical Education Commission	-	-	-	-	9,590,380.000	-	9,590,380.000	-
114	Karnali Health Science Institute	-	-	-	-	-	-	-	-
115	Nepal Law Commission	-	-	-	-	15,000,000.000	-	15,000,000.000	-
116	University Grant Commission	19,809,848,000.000	-	-	-	-	-	19,809,848,000.000	-
117	Medical Science National Institute, Bir Hospital Nursing Campus	-	-	-	-	-	-	-	-
	Total	**21,155,871,108.140**	**585,767,049.410**	**-**	**-**	**27,337,061,194.880**	**7,655,986.120**	**48,492,932,303.020**	**593,423,035.530**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Economic Codewise Expenditure of Extra Budgetary Entity (Recurrent)

Fiscal Year 2024/25

Annex 10.7

Entities Name	Compensation of Employees (21000)		Use of Goods and Services (22000)		Interests,service charges and bank commissions (24000)		Subsides (25000)		Grants (26000)		Social Securities (27000)		Other Expenses (28000)		Total	
	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment
Nepal Administrative Staff College	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bharatpur Hospital	697,363,067.33	-	196,194,829.43	-	-	-	-	-	-	-	-	-	-	-	893,557,896.76	-
Civil Aviation Authority of Nepal	2,015,665,489.81	-	1,973,891,175.07	-	1,391,172,203.35	-	-	-	-	-	-	-	5,342,303,781.38	-	10,723,032,649.61	-
Patan Museum Development Committee	4,366,121.80	-	21,617,987.69	-	114,855.59	-	-	-	-	-	-	-	-	-	26,098,965.08	-
Accounting Board	3,057,071.00	-	774,498.00	-	-	-	-	-	-	-	-	-	4,122,547.00	-	7,954,116.00	-
Audit Board	3,059,568.00	-	668,138.00	-	-	-	-	-	-	-	-	-	5,758,278.00	-	9,485,984.00	-
B.P. Koirala Memorial Cancer Hospital	597,475,477.57	-	168,511,012.06	-	-	-	-	-	-	-	60,101,251.00	-	-	-	826,087,740.63	-
National Trama Centre	196,204,100.00	-	53,028,700.29	-	-	-	-	-	499,869,075.00	-	211,575,295.56	-	-	-	960,677,170.85	-
Pokhara University	474,072,313.07	-	407,573,509.00	-	-	-	-	-	-	-	-	-	-	-	881,645,822.07	-
Nepal Sanskrit University	779,266,470.00	-	-	-	1,210,060.00	-	-	-	32,000.00	-	20,621,240.00	-	71,194,480.00	-	872,324,250.00	-
Open University	30,177,757.48	-	57,346,014.33	-	-	-	-	-	-	-	-	-	23,142,488.19	-	110,666,260.00	-
Lumbini Baudda University	99,347,000.00	-	-	-	-	-	-	-	-	-	-	-	62,530,000.00	-	161,877,000.00	-
Guthi institution	248,355,192.00	-	169,413,079.44	-	-	-	-	-	-	-	-	-	7,000,000.00	-	424,768,271.44	-
Sajha Publication	14,380,450.00	-	7,125,320.00	-	-	-	-	-	-	-	-	-	9,108,250.00	-	30,614,020.00	-
Madan Bhandari University of Science and Technology	23,759,326.37	-	40,799,204.25	-	-	-	-	-	-	-	-	-	-	-	64,558,530.62	-
Disabled Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nepal Mountain Training Institute	8,956,668.00	-	15,880,723.26	-	-	-	-	-	-	-	-	-	1,468,304.00	-	26,305,695.26	-
Electricity Regulatory Commission	16,678,624.58	-	89,369,933.95	-	313,244.16	-	-	-	-	-	-	-	180,000.00	-	106,541,802.69	-
Bhari Hospital	169,555,436.00	-	173,927,089.00	-	-	-	-	-	120,319,373.00	-	51,208,395.33	-	6,218,506.00	-	521,228,799.33	-
National Ayurveda Research and Training Center	39,495,145.00	-	28,410,862.00	-	-	-	-	-	-	-	6,354,000.00	-	-	-	74,260,007.00	-
Special Economic Zone Authority	-	-	75,615,331.51	-	1,227.00	-	-	-	-	-	-	-	-	-	75,616,558.51	-
Lumbini Development Fund	113,134,671.35	-	51,641,830.02	-	-	-	-	-	-	-	11,398,178.29	-	58,450.00	-	176,233,129.66	-
Cultural Institution National Dance House	34,340,719.00	-	1,154,713.00	-	9,501,250.00	-	-	-	-	-	-	-	38,904,057.00	-	83,900,739.00	-
Nepal Academy of Music and Drama	29,977,729.00	-	1,378,522.00	-	254.42	-	-	-	-	-	-	-	-	-	31,356,505.42	-
Industrial Business Development Institution	547,784.16	-	3,589,442.00	-	-	-	-	-	-	-	-	-	-	-	4,137,226.16	-

Entities Name	Compensation of Employees (21000)		Use of Goods and Services (22000)		Interests,service charges and bank commissions (24000)		Subsides (25000)		Grants (26000)		Social Securities (27000)		Other Expenses (28000)		Total	
	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment
Buddhist Philosophy Promotion and Monastery Development Committee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Patan Academy of Health Sciences	1,572,523,194.00	-	661,172,734.00	-	358,245.00	-	-	-	-	-	376,645,354.00	-	-	-	2,610,699,527.00	-
Swyambhu Barudkhana	-	-	-	-	-	-	-	-	-	-	-	-	321,545.64	-	321,545.64	-
Nepali Military Aircraft Charter Flight Development Committee	-	-	28,659,008.67	-	-	-	-	-	-	-	-	-	100,395,260.21	-	129,054,268.88	-
Local Development Training Institute	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sudurpaschim University	677,950,275.00	-	133,166,087.00	-	4,716,130.00	-	21,611,650.00	-	-	-	-	-	21,184,000.00	-	858,628,142.00	-
Tribhuwan University	11,929,908,127.66	-	-	-	-	-	-	-	-	-	-	-	-	-	11,929,908,127.66	-
National Tea and Coffee Development Board	33,344,290.00	-	-	-	-	-	-	-	-	-	-	-	90,290,410.00	-	123,634,700.00	-
Cotton Development Committee	3,497,197.60	-	11,626,630.44	-	-	-	-	-	335,664.50	-	-	-	77,485.25	-	15,536,977.79	-
Department of Information and Broadcasting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mental Hospital	64,517,296.52	-	13,500,191.00	-	-	-	-	-	-	-	11,585,109.48	-	9,419,060.00	-	99,021,657.00	-
B.P Koirala Health Science Academy	1,799,872,958.35	-	1,203,628,788.00	-	54,851.00	-	-	-	-	-	430,015,139.00	-	-	-	3,433,571,736.35	-
Medical Education Commission	2,236,152.00	-	119,139,650.60	-	-	-	-	-	-	-	-	-	1,420,116.00	-	122,795,918.60	-
National Nature Conservation Fund	150,575,839.07	-	-	-	-	-	-	-	578,266,746.46	-	-	-	647,034,509.15	-	1,375,877,094.68	-
Forest Production Development Committee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bhaktapur Cancer Hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nepal Veterinary Council	5,643,542.00	-	12,276,098.36	-	-	-	-	-	-	-	-	-	-	-	17,919,640.36	-
Geta Hospital	62,753,686.00	-	36,508,243.00	-	-	-	-	-	-	-	-	-	-	-	99,261,929.00	-
Narayani Hospital	282,105,470.96	-	182,906,892.60	-	-	-	-	-	-	-	212,705,313.78	-	-	-	677,717,677.34	-
Shahid Gangalal National Heart Center	597,475,477.57	-	399,859,880.06	-	-	-	-	-	-	-	481,652,383.00	-	9,153,875.39	-	1,488,141,616.02	-
Nepal Chartered Accountants Organization	104,119,475.94	-	153,237,546.59	-	625,694.01	-	-	-	-	-	37,543,193.47	-	5,906,328.19	-	301,432,238.20	-
Health Insurance Board	580,728,485.04	-	86,589,452.75	-	-	-	-	-	12,815,442,993.00	-	-	-	-	-	13,482,760,930.79	-
Youth and Small Entrepreneurs Self-Employment Fund Secretariat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nepali Army Multibusiness Industry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
National Milk Development Board	14,683,562.65	-	-	-	-	-	-	-	-	-	-	-	-	-	14,683,562.65	-
Kalimati Fruit and Vegetable Market Development Committee	51,917,496.02	-	32,673,296.36	-	-	-	-	-	-	-	-	-	-	-	84,590,792.38	-
G.P Koirala National Center for Respiratory Disease	92,112,500.12	-	47,300,000.00	-	-	-	-	-	-	-	26,000,000.00	-	-	-	165,412,500.12	-
Nepal Tourism Board	172,094,147.40	-	333,376,060.60	-	-	-	87,723,294.17	-	-	-	-	-	-	-	593,193,502.17	-

Entities Name	Compensation of Employees (21000)		Use of Goods and Services (22000)		Interests,service charges and bank commissions (24000)		Subsides (25000)		Grants (26000)		Social Securities (27000)		Other Expenses (28000)		Total	
	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment
Pashupatinath Area Development Fund	190,552,451.73	-	31,408,346.00	-	-	-	-	-	-	-	-	-	46,007,613.00	-	267,968,410.73	-
Committee for the Development of Domestic and Small Industries	-	-	-	-	-	-	-	-	-	-	-	-	58,468,165.00	-	58,468,165.00	-
Trade and Export Promotion Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
National Sports Council	-	-	-	-	-	-	-	-	-	-	-	-	24,772,898.00	-	24,772,898.00	-
Fapla International Cricket Stadium Infrastructure Construction Development Committee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nepal Accreditation Center	250,000.00	-	284,896.00	-	-	-	-	-	-	-	-	-	-	-	534,896.00	-
Civil Hospital	474,073,382.38	-	248,197,496.51	-	-	-	-	-	-	-	180,199,234.65	-	-	-	902,470,113.54	-
Rajarshi Janak University	96,011,631.82	-	46,528,587.75	-	-	-	-	-	-	-	-	-	-	-	142,540,219.57	-
Bardibas Medical Infrastructure Construction Development Project	2,443,773.28	-	4,971,430.48	-	-	-	-	-	-	-	-	-	547,800.00	-	7,963,003.76	-
Nepal Scout	30,040,335.54	-	2,997,798.44	-	-	-	-	-	33,038,133.98	-	-	-	-	-	66,076,267.96	-
Council for Technical Education and Vocational Training	1,165,277,259.18	297,836,707.82	2,153,231,999.23	275,773,583.73	-	-	-	-	584,558.00	-	276,356,564.25	-	20,690,632.44	-	3,616,141,013.10	**573,610,291.55**
National Cooperative Regulation Authority	3,895,573.72	-	29,710,827.94	-	-	-	-	-	-	-	-	-	-	-	33,606,401.66	-
Ramrajaprasad Singh Institute of Health Sciences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dadeldhura Hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kanti Children's Hospital	326,771,708.30	-	364,481,953.67	-	-	-	-	-	-	-	64,852,535.00	-	46,336.24	-	756,152,533.21	-
Paaropakar Maternity and Gynecology Hospital	226,228,306.00	-	346,898,896.00	-	-	-	-	-	-	-	141,447,831.00	-	-	-	714,575,033.00	-
Nepal Health Research Council	13,845,336.53	-	211,912,419.64	-	1,026,253.23	-	-	-	-	-	-	-	-	-	226,784,009.40	-
Nepal Panchang Nirayak Committee	3,085,755.00	-	2,126,223.00	-	-	-	-	-	-	-	-	-	689,380.00	-	5,901,358.00	-
Hanuman Dhoka Palace Museum Development Committee	12,752,081.00	-	25,464,522.00	-	-	-	-	-	-	-	-	-	-	-	38,216,603.00	-
Rapti Health Science Institute	370,802,749.00	-	200,716,956.00	-	-	-	-	-	-	-	39,840,000.00	-	-	-	611,359,705.00	-
Nepal Tourism and Hotel Management Institute	119,147,000.00	-	193,409,000.00	-	-	-	-	-	-	-	-	-	-	-	312,556,000.00	-
Purbanchal University	588,270,483.60	-	205,573,549.90	-	768,564.53	-	-	-	-	-	-	-	18,908,319.87	-	813,520,917.90	-
National Cooperative Federation Limited Nepal	22,505,576.00	-	2,553,976.00	-	1,457,066.00	-	9,016,133.00	-	5,519,752.00	-	-	-	-	-	41,052,503.00	-
Road Board Nepal	18,408,299.30	-	31,003,041.85	-	8,692,350.47	-	-	-	-	-	-	-	-	-	58,103,691.62	-
Institute of Foreign Affairs Studies	-	-	12,686,962.48	-	-	-	-	-	-	-	-	-	-	-	12,686,962.48	-
Film Development Board	22,219,266.18	-	8,673,509.40	-	-	-	-	-	-	-	-	-	71,365,869.11	-	102,258,644.69	-
Public Service Broadcasting Corporation	356,872,972.07	-	59,738,026.27	-	2,100,824.74	-	-	-	6,955,941.00	-	80,517,885.87	-	155,180.00	-	506,340,829.95	-
Advertisement bord	12,398,872.35	-	4,260,541.34	-	-	-	-	-	78,086,276.45	-	-	-	-	-	94,745,690.14	-

Entities Name	Compensation of Employees (21000)		Use of Goods and Services (22000)		Interests,service charges and bank commissions (24000)		Subsides (25000)		Grants (26000)		Social Securities (27000)		Other Expenses (28000)		Total	
	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment
Devghat Area Development Committee	4,966,183.00	-	175,601.00	-	1,272.00	-	-	-	-	-	-	-	68,020.00	-	5,211,076.00	-
Koshi Hospital, Biratnagar	210,992,745.70	-	325,284,229.70	-	-	-	-	-	-	-	67,198,436.00	-	430,015,139.00	-	1,033,490,550.40	-
Ayurveda Hospital, Nardevi	49,813,595.00	-	37,536,802.00	-	-	-	-	-	-	-	-	-	-	-	87,350,397.00	-
Nepal Academy of Science and Technology	203,863,549.42	-	-	-	-	-	-	-	-	-	-	-	18,636,450.58	-	222,500,000.00	-
Singha Durbar vaidhakhana Development Committee	30,622,826.41	-	4,627,242.00	-	-	-	-	-	-	-	-	-	-	-	35,250,068.41	-
Town Development Fund	36,189,298.00	-	52,641,458.00	-	223,097,000.00	-	-	-	70,248,350.00	-	-	-	156,682,739.00	-	538,858,845.00	-
Sushil Koirala Prakhar Cancer Hospital	80,832,548.00	-	60,042,313.00	-	-	-	-	-	-	-	135,131,625.00	-	-	-	276,006,486.00	-
Butwal Medical College Infrastructure Construction Development Project	2,580,800.00	2,351,828.11	4,939,200.00	4,190,920.51	-	-	-	-	-	-	-	-	480,000.00	466,800.00	8,000,000.00	**7,009,548.62**
Surkhet Medical College Infrastructure Construction Development Project	3,893,588.10	-	1,723,968.00	-	-	-	-	-	-	-	-	-	-	-	5,617,556.10	-
Nepal Army Affordable Price Store	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Health Service	121,743,055.08	-	-	-	6,244.72	-	-	-	-	-	-	-	48,104,311.69	-	169,853,611.49	-
Social Welfare Council	103,222,000.00	-	7,207,000.00	-	-	-	-	-	3,537,000.00	-	-	-	185,968,000.00	-	299,934,000.00	-
National Academy of Medical Sciences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
National News Agency	115,200,000.00	-	88,500,000.00	-	-	-	-	-	-	-	-	-	-	-	203,700,000.00	-
National Foundation For Development of Indigenous Nationalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Shukraraj Tropical and Communicable Disease Hospital	161,143,462.26	-	10,237,478.62	-	-	-	-	-	1,894,433.00	-	130,257,494.22	-	-	-	303,532,868.10	-
Narayan Hiti and Republic Memorial Management Development Committee	6,118,665.00	-	17,366,211.00	-	-	-	-	-	-	-	-	-	99,000.00	-	23,583,876.00	-
Pokhara Health Science Institute	587,959,510.66	-	513,570,531.04	-	-	-	-	-	-	-	237,226,763.77	-	-	-	1,338,756,805.47	-
Gajendra Narayan Singh Hospital	129,413,327.15	-	248,363,735.13	-	-	-	-	-	7,519,299.00	-	12,507,455.00	-	-	-	397,803,816.28	-
Taragau Development Committee	15,308,000.00	-	65,172,000.00	-	-	-	-	-	-	-	-	-	18,223,000.00	-	98,703,000.00	-
Boudhanath Area Development Committee	15,995,698.29	-	61,534,503.00	-	-	-	-	-	-	-	-	-	220,286.62	-	77,750,487.91	-
Nepal Intermodal Development Committee	34,046,880.82	-	37,966,466.02	-	-	-	-	-	-	-	-	-	-	-	72,013,346.84	-
National Youth Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Shaheed Dharmabhakta National Transplant Center	194,438,050.62	-	107,698,571.58	-	-	-	-	-	-	-	3,228,179.40	-	-	-	305,364,801.60	-
Secretariat of the Foreign Employment Board, Babarmahal	15,526,695.00	-	2,126,289,063.71	-	-	-	-	-	-	-	-	-	3,775,000.00	-	2,145,590,758.71	-
Mid-Western University	578,417,605.90	-	44,337,190.06	-	4,697,010.00	-	3,778,510.00	-	-	-	-	-	901,096.00	-	632,131,411.96	-

Entities Name	Compensation of Employees (21000)		Use of Goods and Services (22000)		Interests,service charges and bank commissions (24000)		Subsides (25000)		Grants (26000)		Social Securities (27000)		Other Expenses (28000)		Total	
	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment
Nepal Telecommunications Authority	104,600,249.76	-	155,926,213.30	-	11,331.15	-	-	-	-	-	-	-	3,222,954.00	-	263,760,748.21	-
Kathmandu University	1,855,881,018.66	-	650,260,917.74	-	-	-	-	-	-	-	-	-	-	-	2,506,141,936.40	-
Nepal University	1,850,000.00	-	7,252,951.18	-	-	-	-	-	-	-	-	-	30,000.00	-	9,132,951.18	-
Press Council Nepal	22,289,126.26	-	18,859,036.25	-	-	-	-	-	-	-	-	-	3,851,837.49	-	45,000,000.00	-
Agriculture and Forestry Science University	463,337,027.93	-	239,012,011.89	-	-	-	-	-	-	-	102,940,059.89	-	3,204,282.85	-	808,493,382.56	-
Public transport	19,333,275.93	-	-	-	3,265.95	-	-	-	-	-	-	-	373,303,048.00	-	392,639,589.88	-
Karnali Health Science Institute	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nepal Law Commission	-	-	-	-	-	-	-	-	-	-	-	-	50,369,290.00	-	50,369,290.00	-
University Grant Commission	116,970.00	-	-	-	-	-	-	-	-	-	-	-	-	-	116,970.00	-
Medical Science National Institute, Bir Hospital Nursing Campus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**33,022,843,921.35**	**300,188,535.93**	**16,066,888,128.45**	**279,964,504.24**	**1,649,929,197.32**	-	**122,129,587.17**	-	**14,221,649,595.39**	-	**3,409,108,916.96**	-	**7,995,998,380.29**	**466,800.00**	**76,488,547,726.93**	**580,619,840.17**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Economic Codewise Expenditure of Extra Budgetary Entity(Capital)

Fiscal Year 2024/25

Annex 10.8

Entities Name	Buildings and Structures (31110)		Transport and Machinery Equipments (31120)		Other Capital Expenditure (31130)		Security Equipments (31140)		Public Constructions (31150)		Improvement Expenditure of Built Structure (31660)		Assets Major Improvement Expenditure (31170)		Land Acquisition (31410)		Intangible (31440)		Total	
	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment
Nepal Administrative Staff College	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bharatpur Hospital	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Civil Aviation Authority of Nepal	213,044,977.00	-	29,208,880.00	-	72,084,133.00	-	483,107,276.00	-	-	-		-	-	-	78,760,971.00	-	-	-	876,206,237.00	-
Patan Museum Development Committee	405,105.00	-	-	-	-	-		-	-	-		-	35,035,542.08	-	-	-	-	-	35,440,647.08	-
Accounting Board	-	-	-	-	103,804.00	-		-	-	-		-	-	-	-	-	-	-	103,804.00	-
Audit Board	-	-	-	-	-	-		-	-	-	209,824.00	-	-	-	-	-	-	-	209,824.00	-
B.P. Koirala Memorial Cancer Hospital	10,475,406.00	-	5,313,672.40	-	-	-		-	-	-		-	-	-	-	-	-	-	15,789,078.40	-
National Trama Centre	10,088,731.00	-	7,679,593.00	-	20,000,000.00	-		-	-	-		-	-	-	-	-	-	-	37,768,324.00	-
Pokhara University	88,021,696.95	-	-	-	74,737,646.26	-		-	-	-		-	-	-	-	-	-	-	162,759,343.21	-
Nepal Sanskrit University	17,626,670.00	-	11,021,030.00	-	6,862,920.00	-		-	-	-	4,850,000.91	-	-	-	-	-	-	-	40,360,620.91	-
Open University	173,240.30	-	1,617,863.34	-	1,934,160.21	-		-	-	-		-	-	-	-	-	-	-	3,725,263.85	-
Lumbini Baudda University	17,991,000.00	-	35,099,000.00		14,579,000.00	-		-	-	-		-	-	-	-	-	-	-	67,669,000.00	-
Guthi institution	104,392,915.65	-	-	-	-	-		-	-	-		-	-	-	-	-	143,227,755.00	-	247,620,670.65	-
Sajha Publication	-	-	-	-	3,500,000.00	-		-	-	-		-	-	-	-	-	-	-	3,500,000.00	-
Madan Bhandari University of Science and Technology	176,239,320.43	-	78,462,820.85	-	-	-		-	-	-		-	-	-	-	-	-	-	254,702,141.28	-
Disabled Fund	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Nepal Mountain Training Institute	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Electricity Regulatory Commission	-	-	14,004,882.00	-	1,255,345.00	-		-	-	-	326,497.00	-	-	-	-	-	-	-	15,586,724.00	-
Bhari Hospital	-	-	162,000.00	-	-	-		-	-	-		-	-	-	-	-	-	-	162,000.00	-
National Ayurveda Research and Training Center	-	-	2,030,144.00	-	-	-		-	-	-		-	271,780.00	-	-	-	-	-	2,301,924.00	-
Special Economic Zone Authority	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Lumbini Development Fund	-	-	426,367.00	-	-	-		-	439,809,623.00	-		-	1,215,703.00	-	-	-	-	-	441,451,693.00	-
Cultural Institution National Dance House	-	-	-	-	3,173,755.00	-		-	-	-	3,431,021.00	-	-	-	-	-	-	-	6,604,776.00	-
Nepal Academy of Music and Drama	-	-	40,000.00	-	56,387.00	-		-	-	-		-	-	-	-	-	-	-	96,387.00	-
Industrial Business Development Institution	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Buddhist Philosophy Promotion and Monastery Development Committee	-	-	-	-	-	-		-	-	-		-		-	-	-	-	-	-	-
Patan Academy of Health Sciences	7,622,717.72	-	82,709,338.34	-	7,969,616.24	-		-	-	-		-	-	-	-	-	-	-	98,301,672.30	-
Swyambhu Barudkhana	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Nepali Military Aircraft Charter Flight Development Committee	-	-	52,112,412.00	-	-	-		-	-	-		-	-	-	-	-	-	-	52,112,412.00	-

Entities Name	Buildings and Structures (31110)		Transport and Machinery Equipments (31120)		Other Capital Expenditure (31130)		Security Equipments (31140)		Public Constructions (31150)		Improvement Expenditure of Built Structure (31660)		Assets Major Improvement Expenditure (31170)		Land Acquisition (31410)		Intangible (31440)		Total	
	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment
Local Development Training Institute	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Sudurpaschim University	228,135,500.00	-	25,206,000.00	-	37,726,750.00	-		-	-	-		-	-	-	2,500,000.00	-	-	-	293,568,250.00	-
Tribhuwan University	-	-	-	-	-	-		-	-	-		-	560,000,000.00	-	-	-	-	-	560,000,000.00	-
National Tea and Coffee Development Board	4,496,860.00	-	2,925,130.00	-	6,289,140.00	-		-	-	-		-	-	-	-	-	-	-	13,711,130.00	-
Cotton Development Committee	-	-	68,000.00	-	-	-		-	1,849,059.00	-	396,320.00	-	-	-	-	-	-	-	2,313,379.00	-
Department of Information and Broadcasting	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Mental Hospital	-	-	833,448.00	-	700,000.00	-		-	-	-		-	-	-	-	-	-	-	1,533,448.00	-
B.P Koirala Health Science Academy	271,456,002.00	-	490,668,350.00	-	14,779,348.00	-		-	-	-		-	-	-	-	-	-	-	776,903,700.00	-
Medical Education Commission	-	-	5,776,378.29	-	-	-		-	-	-		-	-	-	-	-	-	-	5,776,378.29	-
National Nature Conservation Fund	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Forest Production Development Committee	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Bhaktapur Cancer Hospital	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Nepal Veterinary Council	4,141,111.92	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	4,141,111.92	-
Geta Hospital	-	-	302,323,347.00	-	-	-		-	-	-	13,284,488.00	-	-	-	-	-	-	-	315,607,835.00	-
Narayani Hospital	-	-	168,252,347.00	-	-	-		-	-	-		-	-	-	-	-	-	-	168,252,347.00	-
Shahid Gangalal National Heart Center	13,675,406.00	-	5,313,672.00	-	-	-		-	-	-		-	-	-	-	-	-	-	18,989,078.00	-
Nepal Chartered Accountants Organization	-	-	2,644,798.42	-	36,950,848.68	-		-	-	-		-	-	-	-	-	-	-	39,595,647.10	-
Health Insurance Board	-	-	2,362,955.00	-	-	-		-	-	-		-	4,129,603.00	-	-	-	-	-	6,492,558.00	-
Youth and Small Entrepreneurs Self-Employment Fund Secretariat	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Nepali Army Multibusiness Industry	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
National Milk Development Board	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Kalimati Fruit and Vegetable Market Development Committee	3,198,073.98	-	294,252.00	-	2,601,326.02	-		-	-	-		-	-	-	16,445,081.63	-	-	-	22,538,733.63	-
G.P Koirala National Center for Respiratory Disease	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Nepal Tourism Board	-	-	11,157,539.00	-	1,470,998.53	-		-	-	-		-	-	-	-	-	-	-	12,628,537.53	-
Pashupatinath Area Development Fund	-	-	68,716,211.00	-	-	-		-	-	-	70,208,709.00	-	1,429,498.00	-	-	-	-	-	140,354,418.00	-
Committee for the Development of Domestic and Small Industries	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Trade and Export Promotion Center	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
National Sports Council	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Fapla International Cricket Stadium Infrastructure Construction Development Committee	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Nepal Accreditation Center	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Civil Hospital	-	-	81,925,166.30	-	-	-		-	56,051,184.68	-		-	-	-	-	-	-	-	137,976,350.98	-
Rajarshi Janak University	-	-	-	-	16,297,993.02	-		-	-	-		-	-	-	-	-	-	-	16,297,993.02	-
Bardibas Medical Infrastructure Construction Development Project	-	-	369,180.00	-	-	-		-	4,337,586.00	-		-	-	-	-	-	-	-	4,706,766.00	-
Nepal Scout	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-

Entities Name	Buildings and Structures (31110)		Transport and Machinery Equipments (31120)		Other Capital Expenditure (31130)		Security Equipments (31140)		Public Constructions (31150)		Improvement Expenditure of Built Structure (31660)		Assets Major Improvement Expenditure (31170)		Land Acquisition (31410)		Intangible (31440)		Total	
	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment
Council for Technical Education and Vocational Training	137,691,067.05	1,692,809.45	47,088,282.72	9,527,828.41	500,000.00	186,780.00		-	57,232,226.91	186,900.00	945,000.00	186,960.00	34,871,772.45	187,020.00	700,000.00	188,460.00	-	-	279,028,349.13	12,156,757.86
National Cooperative Regulation Authority	-	-	3,291,460.00	-	-	-		-	2,500,000.00	-		-	-	-	-	-	-	-	5,791,460.00	-
Ramrajaprasad Singh Institute of Health Sciences	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Dadeldhura Hospital	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Kanti Children's Hospital	-	-	9,403,957.00	-	1,375,948.00	-		-	-	-	9,698,169.00	-	5,703,083.00	-	-	-	-	-	26,181,157.00	-
Paaropakar Maternity and Gynecology Hospital	42,142,370.00	-	22,543,344.00	-	-	-		-	-	-		-	-	-	-	-	-	-	64,685,714.00	-
Nepal Health Research Council	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Nepal Panchang Nirayak Committee	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Hanuman Dhoka Palace Museum Development Committee	938,477.00	-	665,796.00	-	-	-		-	-	-	92,909,958.00	-	-	-	-	-	-	-	94,514,231.00	-
Rapti Health Science Institute	100,000,000.00	-	178,974,372.00	-	-	-		-	-	-		-	-	-	-	-	-	-	278,974,372.00	-
Nepal Tourism and Hotel Management Institute	10,719,000.00	-	8,903,000.00	-	-	-		-	-	-		-	-	-	-	-	-	-	19,622,000.00	-
Purbanchal University	54,470,100.85	-	3,678,285.50	-	39,883,757.86	-		-	20,201,054.56	-		-	-	-	-	-	-	-	118,233,198.77	-
National Cooperative Federation Limited Nepal	32,184,124.57	-	1,191,125.57	-	1,719,732.99	-		-	-	-		-	-	-	9,250,000.00	-	-	-	44,344,983.13	-
Road Board Nepal	6,408,048.00	-	-	-	-	-		-	6,831,086,224.85	-		-	2,043,192.00	-	-	-	-	-	6,839,537,464.85	-
Institute of Foreign Affairs Studies	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Film Development Board	-	-	-	-	-	-		-	-	-	9,261,966.61	-	-	-	-	-	-	-	9,261,966.61	-
Public Service Broadcasting Corporation	1,971,315.04	-	22,599,442.00	-	4,865,885.02	-		-	-	-		-	-	-	-	-	-	-	29,436,642.06	-
Advertisement bord	-	-	-	-	622,179.00	-		-	-	-		-	-	-	-	-	-	-	622,179.00	-
Devghat Area Development Committee	-	-	150,000.00	-	-	-		-	4,950,000.00	-		-	-	-	-	-	-	-	5,100,000.00	-
Koshi Hospital, Biratnagar	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Ayurveda Hospital, Nardevi	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Nepal Academy of Science and Technology	-	-	498,910.50	-	335,032.61	-	52,600.00	-	653,624.80	-	431,662.26	-	-	-	-	-	-	-	1,971,830.17	-
Singha Durbar vaidhakhana Development Committee	-	-	164,415.00	-	-	-		-	-	-		-	-	-	-	-	-	-	164,415.00	-
Town Development Fund	902,305.00	-	3,304,011.00	-	202,270.00	-	-	-	-	-	-	-	-	-	-	-	495,702.00	-	4,904,288.00	-
Sushil Koirala Prakhar Cancer Hospital	-	-	-	-	-	-		-	-	-	8,073,332.63	-	-	-	-	-	-	-	8,073,332.63	-
Butwal Medical College Infrastructure Construction Development Project	-	-	200,000.00	156,300.00	800,000.00	490,137.50		-	-	-		-	-	-	-	-	-	-	1,000,000.00	646,437.50
Surkhet Medical College Infrastructure Construction Development Project	-	-	49,946.00	-	50,000.00	-		-	-	-		-	-	-	-	-	-	-	99,946.00	-
Nepal Army Affordable Price Store	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Community Health Service	29,692.07	-	2,220,401.55	-	-	-		-	-	-		-	-	-	-	-	-	-	2,250,093.62	-
Social Welfare Council	-	-	-	-	2,653,000.00	-		-	-	-		-	-	-	-	-	-	-	2,653,000.00	-
National Academy of Medical Sciences	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
National News Agency	900,000.00	-	5,200,000.00	-	-	-		-	-	-		-	-	-	-	-	-	-	6,100,000.00	-
National Foundation For Development of Indigenous Nationalities	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-

Entities Name	Buildings and Structures (31110)		Transport and Machinery Equipments (31120)		Other Capital Expenditure (31130)		Security Equipments (31140)		Public Constructions (31150)		Improvement Expenditure of Built Structure (31660)		Assets Major Improvement Expenditure (31170)		Land Acquisition (31410)		Intangible (31440)		Total	
	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment	Cash	Direct payment
Shukraraj Tropical and Communicable Disease Hospital	25,354,174.06	-	-	-	-	-		-	-	-	2,511,648.00	-	-	-	-	-	-	-	27,865,822.06	-
Narayan Hiti and Republic Memorial Management Development Committee	-	-	7,723,093.00	-	-	-		-	-	-		-	22,002,330.22	-	-	-	-	-	29,725,423.22	-
Pokhara Health Science Institute	15,000,000.00	-	94,188,958.46	-	-	-		-	54,458,429.24	-		-	-	-	-	-	-	-	163,647,387.70	-
Gajendra Narayan Singh Hospital	-	-	52,913,637.64	-	-	-		-	-	-	14,357,026.66	-	-	-	-	-	-	-	67,270,664.30	-
Taragau Development Committee	-	-	22,205,000.00	-	2,822,000.00	-	2,442,000.00	-	-	-		-	-	-	-	-	-	-	27,469,000.00	-
Boudhanath Area Development Committee	-	-	615,466.00	-	-	-		-	-	-		-	44,375,923.00	-	-	-	-	-	44,991,389.00	-
Nepal Intermodal Development Committee	-	-	23,084,355.64	-	6,571,109.99	-		-	190,974,477.28	-		-	-	-	-	-	148,260,000.00	-	368,889,942.91	-
National Youth Council	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Shaheed Dharmabhakta National Transplant Center	-	-	44,226,843.00	-	1,791,197.00	-		-	4,727,655.00	-		-	-	-	-	-	-	-	50,745,695.00	-
Secretariat of the Foreign Employment Board, Babarmahal	-	-	3,652,425.00	-	941,448.00	-		-	-	-		-	-	-	-	-	-	-	4,593,873.00	-
Mid-Western University	171,542,134.00	-	10,843,257.00	-	12,157,044.00	-		-	-	-	18,084,023.00	-	-	-	-	-	90,000.00	-	212,716,458.00	-
Nepal Tele-communications Authority	-	-	128,371.10	-	-	-		-	-	-		-	-	-	2,706,736,500.00	-	-	-	2,706,864,871.10	-
Kathmandu University	90,584,779.21	-	207,232,376.68	-	36,838,984.16	-		-	-	-		-	-	-	-	-	-	-	334,656,140.05	-
Nepal University	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Press Council Nepal	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Agriculture and Forestry Science University	226,269,867.46	-	38,758,773.12	-	2,378,771.40	-		-	8,743,108.77	-		-	-	-	-	-	-	-	276,150,520.75	-
Public transport	-	-	-	-	7,001,115.40	-		-	-	-		-	-	-	-	-	-	-	7,001,115.40	-
Kamali Health Science Institute	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Nepal Law Commission	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
University Grant Commission	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Medical Science National Institute, Bir Hospital Nursing Campus	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-
Total	**2,088,292,188.26**	**1,692,809.45**	**2,304,424,082.42**	**9,684,128.41**	**446,582,646.39**	**676,917.50**	**485,601,876.00**	**-**	**7,677,574,254.09**	**186,900.00**	**248,979,646.07**	**186,960.00**	**711,078,426.75**	**187,020.00**					**17,068,999,129.61**	**12,803,195.36**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Ministry Wise Annual Satatements of Extra Budgetary Entitie's Fund Accounts

Fiscal Year 2024/25

Annex 10.11

Name of Entities/ Name of the Funds	Last Year Banalce	Current Year Income	Total Income	Expenditures	Balance as per Record	Remarks
305 Ministry of Finance	**430,682,754.53**	**1,325,762,682.77**	**1,756,445,437.30**	**1,367,961,950.51**	**388,483,486.79**	
Agency Fund Account	430,682,754.53	1,325,762,682.77	1,756,445,437.30	1,367,961,950.51	388,483,486.79	
307 Ministry of Industry, Commerce and Supplies	**1,020,855,577.00**	**1,764,851,482.06**	**2,785,707,059.06**	**896,052,994.41**	**1,889,654,064.65**	
Industrial Enterprise Development Institute (IEDI)	22,003,472.20	6,477,381.57	28,480,853.77	9,864,532.96	18,616,320.81	
Cottage and Small Industries Development Committee	30,412,758.00	37,876,410.00	68,289,168.00	58,468,165.00	9,821,003.00	
Nepal Intermodal Transport Development Board (NITDB)	813,835,957.75	1,590,786,243.42	2,404,622,201.17	751,568,841.97	1,653,053,359.20	
Nepal Accreditation Centre (NAC)	0.00	1,500,000.00	1,500,000.00	534,896.00	965,104.00	
Special Economic Zone (SEZ)	84,562,008.01	128,211,447.07	212,773,455.08	75,616,558.48	137,156,896.60	
Trade and Export Promotion Center (TEPC)	70,041,381.04	0.00	70,041,381.04	0.00	70,041,381.04	
308 Ministry of Energy, Water Resources and Irrigation	**147,422,609.00**	**70,204,255.14**	**217,626,864.14**	**122,128,526.69**	**95,498,337.45**	
Electricity Regulatory Commission	147,422,609.00	70,204,255.14	217,626,864.14	122,128,526.69	95,498,337.45	
311 Ministry of Law, Justice and Parliamentary Affairs	**128,709,734.63**	**55,140,110.99**	**183,849,845.62**	**50,369,290.00**	**133,480,555.62**	
Law Books Management Committee	128,709,734.63	55,140,110.99	183,849,845.62	50,369,290.00	133,480,555.62	
312 Ministry of Agriculture and Livestock Development	**463,847,458.34**	**774,416,724.73**	**1,238,264,183.07**	**781,235,339.79**	**457,028,843.28**	
Employee Gratuity	65,891,635.23	123,824,158.15	189,715,793.38	95,299,490.00	94,416,303.38	
Employee Gratuity Fund	29,224,966.46	3,334,867.79	32,559,834.25	0.00	32,559,834.25	
Employee Gratuity Fund	152,051,053.86	12,248,844.66	164,299,898.52	0.00	164,299,898.52	
Employee Welfare Fund	142,676,429.89	631,406,411.47	774,082,841.36	673,219,698.79	100,863,142.57	
Employee Welfare Fund	74,003,372.90	3,602,442.66	77,605,815.56	12,716,151.00	64,889,664.56	
325 Ministry of Culture, Tourism and Civil Aviation	**14,697,556,704.40**	**6,660,173,424.87**	**21,357,730,129.27**	**6,564,201,517.21**	**14,793,528,612.06**	
Taragaon Development Committee	11,595,000.00	151,194,000.00	162,789,000.00	141,428,000.00	21,361,000.00	
Devghat Area Development Committee	731,212.58	10,698,719.00	11,429,931.58	10,311,076.00	1,118,855.58	
Devghat Region Development Committee	855,832.21	84,567.00	940,399.21	187,272.00	753,127.21	
Narayanhiti Palace Museum and Republic Memorial	70,913,087.06	59,361,374.73	130,274,461.79	53,408,299.22	76,866,162.57	
Civil Aviation Authority of Nepal (CAAN)	10,309,794,461.10	2,009,580,033.93	12,319,374,495.03	1,911,730,197.57	10,407,644,297.46	

Name of Entities/ Name of the Funds	Last Year Banalce	Current Year Income	Total Income	Expenditures	Balance as per Record	Remarks
Nepal Panchanga Nirnayak Samiti (Calendar Determination Committee)	13,615.15	5,901,358.00	5,914,973.15	5,901,358.00	13,615.15	
Nepal Academy of Tourism and Hotel Management (NATHM)	579,475,000.00	346,831,000.00	926,306,000.00	347,148,000.00	579,158,000.00	
Nepal Tourism Board (NTB)	1,841,817,570.44	2,045,129,489.91	3,886,947,060.35	1,997,693,145.06	1,889,253,915.29	
Nepal Mountain Academy	12,763,299.43	21,460,582.22	34,223,881.65	26,305,695.26	7,918,186.39	
Nepal Academy	138,538,557.04	264,634,135.03	403,172,692.07	327,371,371.92	75,801,320.15	
Nepal Academy of Music and Drama	42,758,846.61	60,551,382.08	103,310,228.69	70,358,411.42	32,951,817.27	
Pashupati Area Development Trust (PADT)	978,914,205.00	34,305,410.00	1,013,219,615.00	24,394,000.00	988,825,615.00	
Patan Museum Development Committee	17,399,382.88	40,641,375.83	58,040,758.71	35,440,647.08	22,600,111.63	
Buddhist Philosophy Promotion and Gumba Development Committee	956,093.00	187,150.00	1,143,243.00	0.00	1,143,243.00	
Bouddhanath Area Development Committee	47,217,266.14	109,454,774.10	156,672,040.24	123,360,077.00	33,311,963.24	
Lumbini Development Trust (LDT)	534,123,396.19	1,308,445,689.21	1,842,569,085.40	1,269,657,091.68	572,911,993.72	
Cultural Corporation (Sanskritik Sansthan)	1,459,531.00	91,593,528.00	93,053,059.00	88,808,541.00	4,244,518.00	
Hanuman Dhoka Durbar Museum Development Committee	108,230,348.57	100,118,855.83	208,349,204.40	130,698,334.00	77,650,870.40	
329 Ministry of Forests and Environment	**190,409,200.78**	**957,813,391.75**	**1,148,222,592.53**	**907,438,924.68**	**240,783,667.85**	
National Trust for Nature Conservation (NTNC)	190,409,200.78	957,813,391.75	1,148,222,592.53	907,438,924.68	240,783,667.85	
336 Ministry of Land Management, Cooperatives and Poverty Alleviation	**931,260,940.68**	**9,238,112,197.42**	**10,169,373,138.10**	**8,115,079,077.81**	**2,054,294,060.29**	
Guthi Endowment Fund, etc.	0.00	0.00	0.00	0.00	0.00	
Federation Account	31,972,583.91	0.00	31,972,583.91	0.00	31,972,583.91	
Cooperative Regulatory Authority Account	139,815,732.13	119,189,475.12	259,005,207.25	105,104,967.43	153,900,239.82	
Sajha Prakashan Fund	694,650.00	218,083,660.00	218,778,310.00	169,052,980.00	49,725,330.00	
Sajha Yatayat Fund	46,357,050.87	8,900,839,062.30	8,947,196,113.17	7,840,921,130.38	1,106,274,982.79	
Sajha Health Account	712,420,923.77	0.00	712,420,923.77	0.00	712,420,923.77	
337 Ministry of Physical Infrastructure and Transport	**40,837,014.22**	**1,589,850.84**	**42,426,865.06**	**1,436,390.64**	**40,990,474.42**	
Deposit Account	1,201,831.74	22,850.84	1,224,682.58	3,427.64	1,221,254.94	
Roads Board Nepal (Citizen Investment Gratuity Fund)	39,635,182.48	1,567,000.00	41,202,182.48	1,432,963.00	39,769,219.48	
340 Ministry of Women, Children and Senior Citizens	**1,409,475,110.12**	**510,321,000.00**	**1,919,796,110.12**	**297,281,000.00**	**1,622,515,110.12**	
Disability Fund	29,059,488.42	0.00	29,059,488.42	0.00	29,059,488.42	
Social Welfare Council (SWC)	1,380,415,621.70	510,321,000.00	1,890,736,621.70	297,281,000.00	1,593,455,621.70	
343 Ministry of Youth and Sports	**16,339,455.00**	**5,006,698,660.00**	**5,023,038,115.00**	**91,372,165.00**	**4,931,665,950.00**	
Nepal Scouts National Headquarters, Operations	1,339,455.00	0.00	1,339,455.00	66,076,267.00	-64,736,812.00	
National Players Welfare Fund	15,000,000.00	493,000.00	15,493,000.00	25,295,898.00	-9,802,898.00	

Name of Entities/ Name of the Funds	Last Year Banalce	Current Year Income	Total Income	Expenditures	Balance as per Record	Remarks
Small Entrepreneurs Fund	0.00	5,006,205,660.00	5,006,205,660.00	0.00	5,006,205,660.00	
345 Ministry of Defence	**366,354,867.14**	**189,420,203.70**	**555,775,070.84**	**181,488,226.52**	**374,286,844.32**	
Nepal Army Aircraft Charter Flight Development Committee	344,415,188.63	189,314,646.70	533,729,835.33	181,166,680.88	352,563,154.45	
Swayambhu Ammunition Depot / Arsenal	21,939,678.51	105,557.00	22,045,235.51	321,545.64	21,723,689.87	
350 Ministry of Education, Science and Technology	**22,890,336,308.61**	**31,525,855,990.97**	**54,416,192,299.58**	**27,174,836,540.24**	**27,241,355,759.34**	
Endowment Fund (Already in English)	5,498,959.52	5,203,400.07	10,702,359.59	40,633.51	10,661,726.08	
UGC (University Grants Commission) Grants	296,404.00	18,525,000.00	18,821,404.00	8,973,951.05	9,847,452.95	
Other Fund	3,023,392.36	15,013.61	3,038,405.97	0.00	3,038,405.97	
Other Fund 1	47,065,190.30	9,000,000.00	56,065,190.30	56,065,190.30	0.00	
Income Account	1,933,034,051.44	5,311,479,920.01	7,244,513,971.45	5,112,794,950.23	2,131,719,021.22	
Welfare Fund	1,254,970.00	0.00	1,254,970.00	0.00	1,254,970.00	
Expense Account	730,448,946.22	5,797,091,720.53	6,527,540,666.75	5,965,470,515.06	562,070,151.69	
Expense Account	780,961,515.71	576,870,548.69	1,357,832,064.40	443,354,892.84	914,477,171.56	
Expense Account	0.00	321,319,514.00	321,319,514.00	128,572,297.29	192,747,216.71	
Deposit Account	217,052,856.03	124,954,486.59	342,007,342.62	0.00	342,007,342.62	
Deposit Account	687,371,132.60	209,517,593.00	896,888,725.60	48,756,664.26	848,132,061.34	
Deposit Account	90,637,830.00	111,607,560.00	202,245,390.00	127,729,000.00	74,516,390.00	
Deposit Account	1,924,305.00	122,548.00	2,046,853.00	700,000.00	1,346,853.00	
Agency Fund Account	1,102,442,378.32	1,242,595,443.45	2,345,037,821.77	1,165,069,903.56	1,179,967,918.21	
Agency Fund Account	12,734,549,483.62	15,541,104,310.44	28,275,653,794.06	12,512,402,789.12	15,763,251,004.94	
Agency Fund Account	2,057,350,890.78	1,548,390,027.28	3,605,740,918.06	1,202,430,532.01	2,403,310,386.05	
Agency Fund Account	0.00	5,717,500.10	5,717,500.10	5,717,500.10	0.00	
Agency Fund Account	769,645,963.91	174,727,204.10	944,373,168.01	381,270,418.00	563,102,750.01	
Fixed Deposit	511,111.00	0.00	511,111.00	0.00	511,111.00	
Miscellaneous	29,718,171.87	8,940,823.47	38,658,995.34	15,328,302.91	23,330,692.43	
Interest and Assistance from Various Individuals and Organizations	0.00	1,109,170.49	1,109,170.49	159,000.00	950,170.49	
Fixed Assets Fund	1,697,548,755.93	517,564,207.14	2,215,112,963.07	0.00	2,215,112,963.07	
358 Ministry of Communication and Information Technology	**27,061,226,097.64**	**28,691,049,827.24**	**55,752,275,924.88**	**36,973,690,773.68**	**18,778,585,151.20**	
Employee Retirement Fund	7,907,255.54	6,113,360.83	14,020,616.37	2,289,246.95	11,731,369.42	
Employee Welfare Fund (Loan/Advance)	13,861,740.59	12,370,050.42	26,231,791.01	22,004,751.53	4,227,039.48	
Gopal Das Journalism Award Fund	3,644,000.00	152,263.37	3,796,263.37	224,272.50	3,571,990.87	

Name of Entities/ Name of the Funds	Last Year Banalce	Current Year Income	Total Income	Expenditures	Balance as per Record	Remarks
Rural Telecommunications Development Fund (RTDF)	11,591,412,777.00	20,760,189,303.45	32,351,602,080.45	17,388,015,004.28	14,963,587,076.17	
Cinema Welfare Fund	59,473,788.38	8,262,742.73	67,736,531.11	1,775,550.95	65,960,980.16	
Filmmakers Insurance Fund	27,249,321.43	4,078,997.07	31,328,318.50	400,000.00	30,928,318.50	
Land Sale Fund 081/82	0.00	2,531,942,500.00	2,531,942,500.00	38,557,500.00	2,493,385,000.00	
Deposit Account	4,417,941.32	282,051.00	4,699,992.32	966,962.00	3,733,030.32	
Deposit Account	1,223,327.05	92,581.53	1,315,908.58	0.00	1,315,908.58	
Deposit Account	192,119.57	356,522.00	548,641.57	184,166.00	364,475.57	
Nepal Telecommunications Authority (NTA) Fund	15,124,553,735.00	5,289,233,746.71	20,413,787,481.71	19,469,639,290.84	944,148,190.87	
Journalists Fellowship/Pension Fund Fixed Deposit Account	75,745,365.56	7,827,669.26	83,573,034.82	480,694.00	83,092,340.82	
Media Development Fund	46,772,000.00	2,496,778.60	49,268,778.60	2,115,758.00	47,153,020.60	
RSS (Rashtriya Samachar Samiti) Retirement Fund	57,606,036.37	37,211,525.54	94,817,561.91	27,266,381.80	67,551,180.11	
RSS (Rashtriya Samachar Samiti) Welfare Fund	11,435,683.56	5,958,716.00	17,394,399.56	3,336,173.00	14,058,226.56	
National Film Award Fund	4,442,394.39	516,965.98	4,959,360.37	750,000.00	4,209,360.37	
RSS Development and Maintenance Fund	3,198,133.63	600,000.00	3,798,133.63	398,184.00	3,399,949.63	
RSS Social Responsibility and Employee Relief Fund	100,000.00	200,000.00	300,000.00	0.00	300,000.00	
Advertising Board	27,990,478.25	23,164,052.75	51,154,531.00	15,286,837.83	35,867,693.17	
365 Ministry of Federal Affairs and General Administration	**1,115,625,022.16**	**2,100,089,749.90**	**3,215,714,772.06**	**2,036,106,172.42**	**1,179,608,599.64**	
Employee Welfare Fund	30,496,469.74	7,210,622.12	37,707,091.86	1,672,467.60	36,034,624.26	
Employee Welfare Fund - LDTA (Local Development Training Academy)	6,480,857.40	8,025,333.79	14,506,191.19	2,048,413.71	12,457,777.48	
Operational Account - CSH (Civil Service Hospital)	44,660,703.29	749,954,862.73	794,615,566.02	770,490,447.67	24,125,118.35	
Operational Account - NASC (Nepal Administrative Staff College)	10,057,992.58	18,795,005.27	28,852,997.85	22,567,876.28	6,285,121.57	
Deposit Account - LDTA	320,901.88	9,848.00	330,749.88	0.00	330,749.88	
Deposit Account - NASC	1,018,747.00	1,174,225.84	2,192,972.84	1,249,918.95	943,053.89	
Accounts held in Citizen Investment Trust (CIT) - NASC	631,207,577.70	69,249,942.67	700,457,520.37	35,061,743.40	665,395,776.97	
Inactive Account - NASC	925,088.00	0.00	925,088.00	925,088.00	0.00	
Inactive Account - NASC	2,875,644.02	0.00	2,875,644.02	2,875,644.02	0.00	
Consultancy Service Account - NASC	34,826,915.51	46,753,999.34	81,580,914.85	39,782,717.04	41,798,197.81	
Academic Account - CSH	16,284,402.35	2,268,945.00	18,553,347.35	4,521,194.98	14,032,152.37	
Pharmacy Account - CSH	19,532,330.63	198,333,693.51	217,866,024.14	210,887,897.65	6,978,126.49	
Marketing Program Account - LDTA	3,416,138.81	38,461,314.75	41,877,453.56	38,588,775.51	3,288,678.05	
Utensils/Rent Account - NASC	4,582,378.90	10,237,994.92	14,820,373.82	9,672,154.19	5,148,219.63	

Name of Entities/ Name of the Funds	Last Year Banalce	Current Year Income	Total Income	Expenditures	Balance as per Record	Remarks
Main Fund Account - NASC	843,378.57	52,982,780.80	53,826,159.37	40,874,193.12	12,951,966.25	
Main Account - CSH	124,684,717.02	876,387,990.28	1,001,072,707.30	850,518,072.84	150,554,634.46	
Cost Participation Account - LDTA	350,458.70	0.00	350,458.70	0.00	350,458.70	
Self-Earning Account - LDTA	20,980,643.73	844,044.78	21,824,688.51	0.00	21,824,688.51	
Self-Earning Account - LDTA	162,079,676.33	19,399,146.10	181,478,822.43	4,369,567.46	177,109,254.97	
370 Ministry of Health and Population	**7,315,916,388.56**	**43,364,275,923.85**	**50,680,192,312.41**	**41,251,217,105.47**	**9,428,975,206.94**	
Ayurveda Hospital, Naradevi	14,648,409.00	41,828,928.00	56,477,337.00	35,527,285.00	20,950,052.00	
Kanti Children's Hospital	56,056,569.16	794,871,132.44	850,927,701.60	467,971,480.21	382,956,221.39	
Koshi Hospital	8,395,207.71	447,674,889.38	456,070,097.09	439,476,981.44	16,593,115.65	
Gajendra Narayan Singh Hospital	0.00	118,250,742.50	118,250,742.50	110,671,250.30	7,579,492.20	
Narayani Hospital	2,446,681.83	287,153,558.73	289,600,240.56	278,037,699.34	11,562,541.22	
Nepal Health Research Council (NHRC)	264,882,897.56	60,125,515.06	325,008,412.62	62,340,121.47	262,668,291.15	
Paropakar Maternity and Women's Hospital	1,123,834.72	389,007,542.00	390,131,376.72	358,768,725.00	31,362,651.72	
Patan Academy of Health Sciences (PAHS)	421,765,253.84	2,917,029,142.00	3,338,794,395.84	2,804,225,736.30	534,568,659.54	
Pokhara Academy of Health Sciences (PoAHS)	186,101,378.02	993,659,637.31	1,179,761,015.33	962,257,477.93	217,503,537.40	
B.P. Koirala Institute of Health Sciences (BPKIHS)	715,375,986.00	637,434,229.00	1,352,810,215.00	32,030,620.00	1,320,779,595.00	
Bharatpur Hospital	427,286,773.21	1,557,886,646.96	1,985,173,420.17	1,710,671,587.43	274,501,832.74	
Bheri Hospital	118,067,540.90	509,154,387.64	627,221,928.54	573,259,267.38	53,962,661.16	
Mental Hospital (Lagankhel)	96,349,513.89	57,837,041.96	154,186,555.85	34,015,105.00	120,171,450.85	
Rapti Academy of Health Sciences (RAHS)	86,830,031.85	828,579,675.56	915,409,707.41	778,494,873.60	136,914,833.81	
National Ayurveda Research and Training Center (NARTC)	3,765,005.56	11,634,379.00	15,399,384.56	10,672,073.00	4,727,311.56	
National Trauma Center	79,370,461.82	554,653,659.86	634,024,121.68	556,874,026.22	77,150,095.46	
B.P. Koirala Memorial Cancer Hospital	239,427,715.90	1,129,511,085.05	1,368,938,800.95	1,025,345,562.44	343,593,238.51	
Shahid Gangalal National Heart Center	3,210,307,659.86	3,368,758,053.45	6,579,065,713.31	3,352,563,642.21	3,226,502,071.10	
Human Organ Transplant Center (Shahid Dharmabhakta National Transplant Center)	378,424,725.77	518,051,646.89	896,476,372.66	457,351,784.01	439,124,588.65	
Sukraraj Tropical and Infectious Disease Hospital (Teku)	15,262,469.48	179,191,419.85	194,453,889.33	157,840,347.94	36,613,541.39	
Singhadurbar Vaidyakhana Vikas Samiti	88,868,361.59	32,240,489.49	121,108,851.08	49,604,572.83	71,504,278.25	
Sushil Koirala Prakhar Cancer Hospital	7,314,896.89	211,607,624.72	218,922,521.61	18,167,059.63	200,755,461.98	
Health Insurance Board	893,845,014.00	27,718,134,497.00	28,611,979,511.00	26,975,049,826.79	1,636,929,684.21	
	78,226,855,242.81	**132,235,775,476.23**	**210,462,630,719.04**	**126,811,895,995.07**	**83,650,734,723.97**	

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Annual Statement of Various Funds/Accounts of Extra-Budgetary Entities
Fiscal Year 2024/25

Annex 10.22

Entity's/ Fund's Name	Balance as per Account	Remarks
305 Ministry of Finance	**388,483,486.79**	
Agency Fund Account	388,483,486.79	
307 Ministry of Industry, Commerce and Supplies	**1,889,654,064.65**	
Industrial Enterprise Development Institute	18,616,320.81	
Cottage and Small Industries Development Committee	9,821,003.00	
Nepal Intermodal Transport Development Board	1,653,053,359.20	
Nepal Accreditation Centre	965,104.00	
Special Economic Zone	137,156,896.60	
Trade and Export Promotion Center	70,041,381.04	
308 Ministry of Energy, Water Resources and Irrigation	**95,498,337.45**	
Electricity Regulatory Commission	95,498,337.45	
311 Ministry of Law, Justice and Parliamentary Affairs	**133,480,555.62**	
Law Books Management Committee	133,480,555.62	
312 Ministry of Agriculture and Livestock Development	**457,028,843.28**	
Employee Gratuity	94,416,303.38	
Employee Gratuity Fund	32,559,834.25	
Employee Gratuity Fund	164,299,898.52	
Employee Welfare Fund	100,863,142.57	
Employee Welfare Fund	64,889,664.56	
325 Ministry of Culture, Tourism and Civil Aviation	**14,793,528,612.06**	
Taragaon Development Committee	21,361,000.00	
Devghat Area Development Committee	1,118,855.58	
Devghat Region Development Committee	753,127.21	
Narayanhiti Palace Museum and Republic Memorial	76,866,162.57	
Civil Aviation Authority of Nepal	10,407,644,297.46	
Nepal Panchanga Nirnayak Samiti (Calendar Determination Committee)	13,615.15	
Nepal Academy of Tourism and Hotel Management	579,158,000.00	
Nepal Tourism Board	1,889,253,915.29	
Nepal Mountain Academy	7,918,186.39	
Nepal Academy	75,801,320.15	
Nepal Academy of Music and Drama	32,951,817.27	
Pashupati Area Development Trust	988,825,615.00	
Patan Museum Development Committee	22,600,111.63	
Buddhist Philosophy Promotion and Gumba Development Committee	1,143,243.00	
Bouddhanath Area Development Committee	33,311,963.24	
Lumbini Development Trust	572,911,993.72	
Cultural Corporation (Sanskritik Sansthan)	4,244,518.00	

Entity's/ Fund's Name	Balance as per Account	Remarks
Hanuman Dhoka Durbar Museum Development Committee	77,650,870.40	
329 Ministry of Forests and Environment	**240,783,667.85**	
National Trust for Nature Conservation	240,783,667.85	
336 Ministry of Land Management, Cooperatives and Poverty Alleviation	**2,054,294,060.29**	
Guthi Endowment Fund, etc.	0.00	
Federation Account	31,972,583.91	
Cooperative Regulatory Authority Account	153,900,239.82	
Sajha Prakashan Fund	49,725,330.00	
Sajha Yatayat Fund	1,106,274,982.79	
Sajha Health Account	712,420,923.77	
337 Ministry of Physical Infrastructure and Transport	**40,990,474.42**	
Deposit Account	1,221,254.94	
Roads Board Nepal (Citizen Investment Gratuity Fund)	39,769,219.48	
340 Ministry of Women, Children and Senior Citizens	**1,622,515,110.12**	
Disability Fund	29,059,488.42	
Social Welfare Council	1,593,455,621.70	
343 Ministry of Youth and Sports	**4,931,665,950.00**	
Nepal Scouts National Headquarters, Operations	-64,736,812.00	
National Players Welfare Fund	-9,802,898.00	
Small Entrepreneurs Fund	5,006,205,660.00	
345 Ministry of Defence	**374,286,844.32**	
Nepal Army Aircraft Charter Flight Development Committee	352,563,154.45	
Swayambhu Ammunition Depot / Arsenal	21,723,689.87	
350 Ministry of Education, Science and Technology	**27,241,355,759.34**	
Endowment Fund (Already in English)	10,661,726.08	
UGC (University Grants Commission) Grants	9,847,452.95	
Other Fund	3,038,405.97	
Other Fund 1	0.00	
Income Account	2,131,719,021.22	
Welfare Fund	1,254,970.00	
Expense Account	562,070,151.69	
Expense Account	914,477,171.56	
Expense Account	192,747,216.71	
Deposit Account	342,007,342.62	
Deposit Account	848,132,061.34	
Deposit Account	74,516,390.00	
Deposit Account	1,346,853.00	
Agency Fund Account	1,179,967,918.21	
Agency Fund Account	15,763,251,004.94	
Agency Fund Account	2,403,310,386.05	
Agency Fund Account	0.00	
Agency Fund Account	563,102,750.01	
Fixed Deposit	511,111.00	

Entity's/ Fund's Name	Balance as per Account	Remarks
Miscellaneous	23,330,692.43	
Interest and Assistance from Various Individuals and Organizations	950,170.49	
Fixed Assets Fund	2,215,112,963.07	
358 Ministry of Communication and Information Technology	**18,778,585,151.20**	
Employee Retirement Fund	11,731,369.42	
Employee Welfare Fund (Loan/Advance)	4,227,039.48	
Gopal Das Journalism Award Fund	3,571,990.87	
Rural Telecommunications Development Fund (RTDF)	14,963,587,076.17	
Cinema Welfare Fund	65,960,980.16	
Filmmakers Insurance Fund	30,928,318.50	
Land Sale Fund 081/82	2,493,385,000.00	
Deposit Account	3,733,030.32	
Deposit Account	1,315,908.58	
Deposit Account	364,475.57	
Nepal Telecommunications Authority (NTA) Fund	944,148,190.87	
Journalists Fellowship/Pension Fund Fixed Deposit Account	83,092,340.82	
Media Development Fund	47,153,020.60	
RSS (Rashtriya Samachar Samiti) Retirement Fund	67,551,180.11	
RSS (Rashtriya Samachar Samiti) Welfare Fund	14,058,226.56	
National Film Award Fund	4,209,360.37	
RSS Development and Maintenance Fund	3,399,949.63	
RSS Social Responsibility and Employee Relief Fund	300,000.00	
Advertising Board	35,867,693.17	
365 Ministry of Federal Affairs and General Administration	**1,179,608,599.64**	
Employee Welfare Fund	36,034,624.26	
Employee Welfare Fund - LDTA (Local Development Training Academy)	12,457,777.48	
Operational Account - CSH (Civil Service Hospital)	24,125,118.35	
Operational Account - NASC (Nepal Administrative Staff College)	6,285,121.57	
Deposit Account - LDTA	330,749.88	
Deposit Account - NASC	943,053.89	
Accounts held in Citizen Investment Trust (CIT) - NASC	665,395,776.97	
Inactive Account - NASC	0.00	
Inactive Account - NASC	0.00	
Consultancy Service Account - NASC	41,798,197.81	
Academic Account - CSH	14,032,152.37	
Pharmacy Account - CSH	6,978,126.49	
Marketing Program Account - LDTA	3,288,678.05	
Utensils/Rent Account - NASC	5,148,219.63	
Main Fund Account - NASC	12,951,966.25	
Main Account - CSH	150,554,634.46	
Cost Participation Account - LDTA	350,458.70	
Self-Earning Account - LDTA	21,824,688.51	
Self-Earning Account - LDTA	177,109,254.97	

Entity's/ Fund's Name	Balance as per Account	Remarks
370 Ministry of Health and Population	**9,428,975,206.94**	
Ayurveda Hospital, Naradevi	20,950,052.00	
Kanti Children's Hospital	382,956,221.39	
Koshi Hospital	16,593,115.65	
Gajendra Narayan Singh Hospital	7,579,492.20	
Narayani Hospital	11,562,541.22	
Nepal Health Research Council (NHRC)	262,668,291.15	
Paropakar Maternity and Women's Hospital	31,362,651.72	
Patan Academy of Health Sciences (PAHS)	534,568,659.54	
Pokhara Academy of Health Sciences (PoAHS)	217,503,537.40	
B.P. Koirala Institute of Health Sciences (BPKIHS)	1,320,779,595.00	
Bharatpur Hospital	274,501,832.74	
Bheri Hospital	53,962,661.16	
Mental Hospital (Lagankhel)	120,171,450.85	
Rapti Academy of Health Sciences (RAHS)	136,914,833.81	
National Ayurveda Research and Training Center (NARTC)	4,727,311.56	
National Trauma Center	77,150,095.46	
B.P. Koirala Memorial Cancer Hospital	343,593,238.51	
Shahid Gangalal National Heart Center	3,226,502,071.10	
Human Organ Transplant Center (Shahid Dharmabhakta National Transplant Center)	439,124,588.65	
Sukraraj Tropical and Infectious Disease Hospital (Teku)	36,613,541.39	
Singhadurbar Vaidyakhana Vikas Samiti	71,504,278.25	
Sushil Koirala Prakhar Cancer Hospital	200,755,461.98	
Health Insurance Board	1,636,929,684.21	
	83,650,734,723.97	

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Province Wise Treasury Position
Fiscal Year 2024/25

In Rs.

Particulars	Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	sudurpaschim Province
1.1 Revenue	15,547,129,374.40	15,198,857,490.16	28,305,914,877.42	12,288,474,818.39	16,370,192,827.21	8,940,780,267.95	10,638,486,580.10
A. Tax	13,738,952,890.79	13,982,793,011.21	23,434,160,962.06	10,547,037,136.34	13,987,067,548.62	8,698,458,672.94	10,062,121,418.36
B. Other revenue	1,808,176,483.61	1,216,064,478.95	4,871,753,915.36	1,741,437,682.05	2,383,125,278.59	242,321,595.01	576,365,161.74
1.2 Grant	13,408,445,766.69	9,135,903,765.04	11,466,821,121.56	9,973,094,789.27	11,007,764,853.86	12,333,746,562.75	10,697,971,794.16
A. Bilateral external grant	103,110,787.69	-	-	-	-	-	-
B. Multilateral external grant	-	-	-	-	-	11,833,083.00	-
C. Inter government fiscal transfer	13,305,334,979.00	9,135,903,765.04	11,466,821,121.56	9,973,094,789.27	11,007,764,853.86	12,321,913,479.75	10,697,971,794.16
1.3 Irregularities and other receipts	479,864,717.37	80,094,627.39	184,257,676.47	153,883,486.03	210,184,379.77	95,611,519.14	62,213,779.72
2. Receipts from Financing Transactions	**-**	**-**	**784,335,949.50**	**-**	**-**	**-**	**-**
2.1 Receipts of Loan Investment Repayments	-	-	784,335,949.50	-	-	-	-
A. Receipts of domestic debt investment repayments	-	-	784,335,949.50	-	-	-	-
B. Receipts of external debt investment repayments	-	-	-	-	-	-	-
2.2 Sale of share	-	-	-	-	-	-	-
A. Sale of domestic share	-	-	-	-	-	-	-
B. Sale of external share	-	-	-	-	-	-	-
2.3 External debt Receipts	-	-	-	-	-	-	-
A. Multilateral	-	-	-	-	-	-	-
B. Bilateral	-	-	-	-	-	-	-
C. Other	-	-	-	-	-	-	-
2.4 Domestic Loan	-	-	-	-	-	-	-
A. National saving bond	-	-	-	-	-	-	-
B. Citizen saving bond	-	-	-	-	-	-	-

Particulars	Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	sudurpaschim Province
C. Development bond	-	-	-	-	-	-	-
D. Foreign employment bond	-	-	-	-	-	-	-
E. Special bond	-	-	-	-	-	-	-
F. Treasury bill based on interest	-	-	-	-	-	-	-
G. Treasury bill based in discount coupon	-	-	-	-	-	-	-
H. Other	-	-	-	-	-	-	-
3. Gross Receipts of Current Year	**29,435,439,858.46**	**24,414,855,882.59**	**40,741,329,624.95**	**22,415,453,093.69**	**27,588,142,060.84**	**21,370,138,349.84**	**21,398,672,153.98**
4. Payments	**28,182,907,392.78**	**31,233,604,831.42**	**46,403,310,635.13**	**22,892,246,073.45**	**27,891,013,542.32**	**19,997,464,301.61**	**22,202,554,724.84**
4.1 Expenditures Chargeable on Federal Consolidated Fund	**6,613,477.25**	**19,818,082.69**	**14,038,394.66**	**10,086,106.19**	**9,068,287.00**	**9,226,762.00**	**2,444,285.00**
A. Current expenses	6,613,477.25	19,818,082.69	14,038,394.66	10,086,106.19	9,068,287.00	9,226,762.00	2,444,285.00
B. Financing expenditure	-	-	-	-	-	-	-
4.2 Expenditure Under a Federal Appropriation Act	**28,176,293,915.53**	**31,213,786,748.73**	**46,389,272,240.47**	**22,882,159,967.26**	**27,881,945,255.32**	**19,988,237,539.61**	**22,200,110,439.84**
A. Recurrent expense	14,352,938,064.04	9,738,778,818.08	16,996,137,657.66	7,891,235,493.98	9,976,793,048.46	9,061,733,052.20	9,725,382,762.50
B. Capital expenditure	13,823,355,851.49	21,475,007,930.65	29,393,134,582.81	14,990,924,473.28	17,905,152,206.86	10,926,504,487.41	12,474,727,677.34
C. Financing expenditure	-	-	-	-	-	-	-
5. Foreign Exchange Gain/Loss and Other Adjustment	-	-	-	-	-	-	-
6. Total Payments of Current Year	**28,182,907,392.78**	**31,233,604,831.42**	**46,403,310,635.13**	**22,892,246,073.45**	**27,891,013,542.32**	**19,997,464,301.61**	**22,202,554,724.84**
7. Current Year Change in Consolidated Fund	**1,252,532,465.68**	**(6,818,748,948.83)**	**(5,661,981,010.18)**	**(476,792,979.76)**	**(302,871,481.48)**	**1,372,674,048.23**	**(803,882,570.86)**
8. Opening Balance	**4,227,572,547.49**	**11,074,572,438.12**	**19,958,660,017.97**	**1,189,711,019.05**	**805,059,412.22**	**6,482,962,943.36**	**4,347,324,732.11**
9. Closing Balance	**5,480,105,013.17**	**4,255,823,489.29**	**14,296,679,007.79**	**712,918,039.29**	**502,187,930.74**	**7,855,636,991.59**	**3,543,442,161.25**

Government of Nepal Ministry
of Finance
Financial Comptroller General Office

Economic code wise Revenue and Miscellaneous Receipt fo Provincial Government- Collection

Fiscal Year 2024/25

Anex 1.1 In Rs.

Economic Code	Revenue Head	Province							Total
		Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	
11114	Taxes on agricultural income	-	-	-	-	-	-	-	-
11136	Tax on agricultural income	-	-	13,527.5	1,750.0	5,480.0	-	-	20,757.5
11315	Real estate registration fee	1,385,996,040.6	1,656,404,830.4	6,153,003,080.8	772,733,418.5	1,390,673,005.0	163,689,058.4	514,777,852.4	12,037,277,286.0
11411	Value added tax	7,954,338,299.6	7,943,028,741.4	8,094,181,457.5	6,317,860,516.1	7,897,958,623.8	6,169,318,130.1	6,727,506,426.4	51,104,192,194.9
11421	Excise duty receivable after being share and allocation	2,846,367,192.1	2,842,320,198.6	2,896,110,575.6	2,260,772,702.9	2,826,192,382.7	2,207,618,542.5	2,350,318,814.3	18,229,700,408.7
11451	Vehicle tax	-	-	-	-	-	80,000.0	-	80,000.0
11452	Tax applicable to the use of infrastruc-ture services	-	-	-	-	-	77,492.0	-	77,492.0
11456	Vehicle tax from allocation	-	-	64,705,696.6	-	-	153,221,101.0	-	217,926,797.6
11471	Entertainment tax from allotment	5,304,690.2	-	52,636,194.0	5,759,538.2	6,704,838.6	-	93,300.0	70,498,561.0
11472	Advertising tax from allotment	9,436,615.8	203,692.0	-	2,194,431.4	9,402,343.8	992,962.0	456,217.6	22,686,262.5
11611	Payment to be made by businessman	38,000.0	-	-	-	-	944,900.0	3,500.0	986,400.0
Total		**12,201,480,838.2**	**12,441,957,462.4**	**17,260,650,532.0**	**9,359,322,357.1**	**12,130,936,673.8**	**8,695,942,185.9**	**9,593,156,110.8**	**81,683,446,160.3**
13311	Equalization grant	8,206,280,320.0	7,156,547,720.0	7,564,143,840.0	7,009,362,880.0	7,603,600,640.0	9,512,116,880.0	8,003,949,520.0	55,056,001,800.0
13312	Conditional grant,current	1,948,544,820.0	1,387,600,000.0	1,220,677,271.6	1,300,290,700.0	3,443,122,120.0	1,927,119,909.5	1,118,824,871.2	12,346,179,692.3
13313	Conditional grant,capital	74,009,400.0	-	1,099,015,010.0	44,484,000.0	744,600,000.0	410,057,700.0	136,462,497.4	2,508,628,607.4
13314	Special grant,current	-	-	941,735,000.0	392,700,000.0	795,000,000.0	491,047,244.0	-	2,620,482,244.0
13315	Special grant,capital	-	-	-	-	-	-	-	-
13316	Complementary grant, current	-	-	641,250,000.0	-	-	-	-	641,250,000.0
13317	Complementary grant, capital	-	-	-	-	-	-	-	-
13321	Conditional grant,capital	1,828,056,279.0	638,821,250.0	-	1,083,717,000.0	-	-	549,112,682.9	4,099,707,211.9
13322	Special grant,capital	593,444,160.0	-	-	545,466,000.0	-	-	60,382,841.0	1,199,293,001.0
13323	Complementary grant, capital	655,000,000.0	-	-	737,800,000.0	-	-	829,239,381.7	2,222,039,381.7
Total		**13,305,334,979.0**	**9,182,968,970.0**	**11,466,821,121.6**	**11,113,820,580.0**	**12,586,322,760.0**	**12,340,341,733.5**	**10,697,971,794.2**	**80,693,581,938.2**

Economic Code	Revenue Head	Province							Total
		Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	
14122	Dividends received from a commercial entity						**3,000.0**		**3,000.0**
14151	Income received from the rent on government property	329,677.0	-	8,993,294.9	122,800.0	1,618,787.8	1,538,292.5	2,871,002.0	15,473,854.2
14153	Forestry royalty received from shared allocation	85,213,347.0	37,012,168.6	103,973,555.1	44,088,131.7	30,831,044.1	23,534,331.6	31,520,357.2	356,172,935.4
14154	Royalty related to mining and minerals received after shared allocation	20,080,415.0	-	42,363,869.6	1,113,950.1	102,482,119.4	142,924.5	61,175.0	166,244,453.6
14156	Royalty related to electricity received after shared allocation	71,085,761.8	-	403,655,342.3	291,333,744.0	64,392,783.5	880,494.3	29,763,422.5	861,111,548.3
14157	Royalty related to the sale of river debris received after Shared allocation	308,351,738.2	38,341,524.6	487,576,589.7	159,512,920.5	465,239,620.9	38,781,063.1	15,727,167.6	1,513,530,624.6
14158	Royalty related to mountaineering received after shared allocation	158,233,452.0	-	18,376,353.9	15,401,806.8	108,301.7	433,166.8	56,914.4	192,609,995.6
14159	Royalty received from others sources	520,167.5	2,800,000.0	1,443,569.7	-	4,917,083.6	384,829.6	-	10,065,650.4
14191	Tourism fees	-	-	69,200.0	6,346,885.9	-	-	-	6,416,085.9
14192	Trekking fees	-	-	51,150.0	682,350.0	-	700.0	-	734,200.0
14211	Amount received from the sale of agriculture product	4,317,501.4	5,611,135.8	36,907,408.5	2,247,707.0	17,020,534.1	2,040,827.0	9,981,641.5	78,126,755.3
14212	Amount recived from the sales of government property	9,777,554.9	47,100.0	5,622,471.0	1,896,950.0	356,950.0	785,217.0	546,680.0	19,032,922.9
14213	Amount recived from the sales of others things	452,809.0	100.0	331,934.0	115,130.0	713.0	583,687.0	342,850.0	1,827,223.0
14216	Fee for private stream	-	52,820.0	-	-	-	-	-	52,820.0
14217	Fees for the use of canal and irrigation channel	426,509.0	13,000.0	-	40,946.0	16,300.0	-	-	496,755.0
14219	Other service charges and sales	112,903,581.6	30,099,220.0	63,034,404.2	650.0	152,315.3	75,055.0	5,010.0	206,270,236.1
14221	Judicial fees	1,850.0	6,872,717.0	100.0	5,400.0	-	-	-	6,880,067.0
14223	Income from educational sector	483,860.0	170,600.0	697,025.0	1,385,055.0	118,450.0	413,365.0	117,800.0	3,386,155.0
14224	Examination fees	99,889,255.0	19,204,944.0	123,778,301.0	61,586,230.0	33,346,384.6	23,522,071.0	26,472,700.0	387,799,885.6
14225	Income of transport sector	105,042,234.0	119,834,810.0	662,871,336.0	66,584,711.0	235,260,972.0	10,798,373.0	29,441,031.0	1,229,833,467.0
14229	Other administrative service fees	81,132,612.5	90,064,814.0	80,268,386.2	400,009,910.6	73,103,633.9	29,780,062.9	29,824,084.0	784,183,504.1
14253	Business registration fee	85,614,485.0	51,057,125.0	359,867,667.0	58,698,885.0	80,178,419.0	6,467,040.0	40,679,338.0	682,562,959.0

Economic Code	Revenue Head	Province							Total
		Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	
14254	Radio/F.M. operation fees	166,161.0	-	3,250,998.7	-	20,000.0	715,317.8	-	4,152,477.5
14255	Telivision license fees	305,000.0	-	2,643,595.0	-	160,000.0	100,000.0	-	3,208,595.0
14256	Driver's license, vehicle registration book (Blue Book)	596,935,120.0	788,535,515.0	2,375,023,462.8	502,487,640.0	804,833,018.0	52,459,751.0	249,138,733.0	5,369,413,239.8
14263	Others fees related to water resources	-	1,450.0	-	215,000.0	-	-	-	216,450.0
14263	Others fees related to water resources	-	-	-	-	-	2,100.0	-	2,100.0
14264	Others income of forestry	30,375,287.2	4,552,703.6	21,196,278.1	25,411,895.2	413,386,675.9	18,149,242.6	86,238,455.5	599,310,538.1
14265	Other Sector Income	7,500.0	-	-	-	-	-	2,248,702.0	2,256,202.0
14311	Judicial fine, penalty and confiscation	3,945,503.7	79,443.0	890,835.0	25,050.0	195,962.0	193,675.0	-	5,330,468.7
14312	Administraton fine, penalty and confiscation	10,396,179.0	7,562,467.3	62,917,612.4	57,600,088.0	30,722,325.6	29,948,514.4	20,355,797.6	219,502,984.2
14313	Write off of earnest money	14,375,788.9	61,499.5	2,233,493.6	6,821,015.4	5,559,505.2	1,800.0	970,548.3	30,023,650.9
14511	Receipt of insurance claim	85,960.1	-	936,400.4	56,841.0	-	-	-	1,079,201.5
14529	Others revenue	7,630,372.9	14,089,321.5	2,779,281.2	37,645,989.0	19,103,379.0	586,694.0	1,752.0	81,836,789.5
14531	Recipt from government property and goodwill sales	96,800.0							96,800.0
Total		**1,808,176,483.6**	**1,216,064,479.0**	**4,871,753,915.4**	**1,741,437,682.1**	**2,383,125,278.6**	**242,321,595.0**	**576,365,161.7**	**12,839,244,595.3**
15111	Irregularities	463,154,200.6	77,009,350.4	94,586,563.0	147,942,859.5	89,299,324.3	69,618,608.9	58,992,132.7	1,000,603,039.4
15112	Return of release amount	6,323,546.6	836,374.0	47,795.0	5,940,619.6	97,263,466.8	13,313,296.7	2,405,620.0	126,130,718.7
15113	Grant returned	10,386,970.1	2,244,503.0	89,623,318.5	7.0	23,421,588.7	12,679,613.6	816,027.0	139,172,027.9
15116	Complementary grant returned					200,000.0			200,000.0
Total		**479,864,717.4**	**80,090,227.4**	**184,257,676.5**	**153,883,486.0**	**209,984,379.8**	**95,611,519.1**	**62,213,779.7**	**1,266,105,785.9**
33341	Vehicle tax	2,569,392,863.0	2,568,059,248.0	10,289,184,050.1	1,979,524,632.0	3,093,551,458.0	259,562,646.0	789,108,841.0	21,548,383,738.1
33361	Royalty on forest	253,691,575.0	66,545,196.9	-	110,154,349.7	164,988,665.6	84,010,223.9	162,605,458.6	841,995,469.7
33391	Other divisible revenue	-	-	-	51,754,788.1	-	-	-	51,754,788.1
Total		**2,823,084,438.0**	**2,634,604,444.9**	**10,289,184,050.1**	**2,141,433,769.8**	**3,258,540,123.6**	**343,572,869.9**	**951,714,299.6**	**22,442,133,995.9**
Grand Total		**30,617,941,456.2**	**25,555,685,583.6**	**44,072,667,295.5**	**24,509,897,875.0**	**30,568,909,215.8**	**21,717,789,903.5**	**21,881,421,145.9**	**198,924,512,475.6**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Economic Code Wise Revenue and Miscellaneous Receipts of Provincial Government- Utilization

Fiscal Year 2024/25

Annex 1.2 in Rs.

Economic Code	Revenue Head	Province							Total
		Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	
11114	Taxes on agricultural income	-	-	-	-	-	-	-	-
11136	Tax on agricultural income	-	-	13,527.50	1,750.00	5,480.00	-	-	20,757.50
11315	Real estate registration fee	1,385,996,040.60	1,656,404,830.40	6,153,003,080.78	772,733,418.49	1,390,673,004.98	163,689,058.40	514,777,852.39	12,037,277,286.04
11411	Value added tax	7,954,338,299.57	7,943,028,741.39	8,094,181,457.49	6,317,860,516.11	7,897,958,623.79	6,169,318,130.08	6,727,506,426.43	51,104,192,194.86
11421	Excise duty receivable after being share and allocation	2,846,367,192.12	2,842,320,198.62	2,896,110,575.61	2,260,772,702.90	2,826,192,382.67	2,207,618,542.46	2,350,318,814.34	18,229,700,408.72
11451	Vehicle tax	-	-	-	-	-	80,000.00	-	80,000.00
11452	Tax applicable to the use of infrastructure services	-	-	-	-	-	77,492.00	-	77,492.00
11456	Vehicle tax from allocation		134,505,964.20						134,505,964.20
11456	Vehicle tax from allocation	1,537,472,052.60	1,406,329,584.60	6,173,510,430.06	1,187,714,779.20	1,856,130,874.80	155,737,588.00	468,965,307.60	12,785,860,616.86
11471	Entertainment tax from allotment	5,304,690.15	-	64,705,696.60	5,759,538.24	6,704,838.62	-	93,300.00	82,568,063.61
11472	Advertising tax from allotment	9,436,615.75	203,692.00	52,636,194.02	2,194,431.40	9,402,343.76	992,962.00	456,217.60	75,322,456.53
11611	Payment to be made by businessman	38,000.00	-	-	-	-	944,900.00	3,500.00	986,400.00
Total		**13,738,952,890.79**	**13,982,793,011.21**	**23,434,160,962.06**	**10,547,037,136.34**	**13,987,067,548.62**	**8,698,458,672.94**	**10,062,121,418.36**	**94,450,591,640.32**
13311	Equalization grant	8,206,280,320.00	7,156,547,720.00	7,564,143,840.00	7,009,362,880.00	7,603,600,640.00	9,512,116,880.00	8,003,949,520.00	55,056,001,800.00
13312	Conditional grant,current	1,948,544,820.00	1,340,534,795.04	1,220,677,271.56	668,393,279.30	2,734,975,490.66	1,922,314,676.22	1,118,824,871.19	10,954,265,203.97
13313	Conditional grant,capital	74,009,400.00	-	1,099,015,010.00	44,484,000.00	337,930,239.74	409,821,404.95	136,462,497.40	2,101,722,552.09
13314	Special grant,current	-	-	941,735,000.00	392,700,000.00	331,258,483.46	477,660,518.58	-	2,143,354,002.04
13315	Special grant,capital	-	-	-	-	-	-	-	-
13316	Complementary grant, current	-	-	641,250,000.00	-	-	-	-	641,250,000.00
13317	Complementary grant, capital	-	-	-	-	-	-	-	-
13321	Conditional grant,capital	1,828,056,279.00	638,821,250.00	-	1,083,717,000.00	-	-	549,112,682.85	4,099,707,211.85
13322	Special grant,capital	593,444,160.00	-	-	432,335,666.60	-	-	60,382,841.00	1,086,162,667.60
13323	Complementary grant, capital	655,000,000.00	-	-	342,101,963.37	-	-	829,239,381.72	1,826,341,345.09

Economic Code	Revenue Head	Province							Total
		Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	
Total		**13,408,445,766.69**	**9,135,903,765.04**	**11,466,821,121.56**	**9,973,094,789.27**	**11,007,764,853.86**	**12,333,746,562.75**	**10,697,971,794.16**	**78,023,748,653.33**
14122	Dividends received from a commercial entity	**-**					**3,000.00**		**3,000.00**
14151	Income received from the rent on government property	329,677.00		8,993,294.92	122,800.00	1,618,787.80	1,538,292.50	2,871,002.00	15,473,854.22
14153		85,213,346.98	37,012,168.63	103,973,555.14	44,088,131.74	30,831,044.10	23,534,331.60	31,520,357.22	356,172,935.41
14154	Royalty related to mining and minerals received after shared allocation	20,080,415.02	-	42,363,869.63	1,113,950.12	102,482,119.37	142,924.49	61,175.00	166,244,453.63
14156	Royalty related to electricity received after shared allocation	71,085,761.77	-	403,655,342.28	291,333,743.97	64,392,783.48	880,494.25	29,763,422.50	861,111,548.25
14157	Royalty related to the sale of river debris received after shared allocation	308,351,738.20	38,341,524.57	487,576,589.72	159,512,920.46	465,239,620.91	38,781,063.10	15,727,167.64	1,513,530,624.60
14158	Royalty related to mountaineering received after shared allocation	158,233,451.95	-	18,376,353.93	15,401,806.77	108,301.74	433,166.76	56,914.44	192,609,995.59
14159	Royalty received from others sources	520,167.50	-	1,443,569.73	-	4,917,083.57	384,829.64	-	7,265,650.44
14191	Tourism fees	-	-	69,200.00	6,346,885.86	-	-	-	6,416,085.86
14192	Trekking fees	-	-	51,150.00	682,350.00	-	700.00	-	734,200.00
14211	Amount received from the sale of agriculture product	4,317,501.40	5,611,135.82	36,907,408.45	2,247,707.00	17,020,534.13	2,040,827.00	9,981,641.50	78,126,755.30
14212	Amount recived from the sales of government property	9,777,554.93	47,100.00	5,622,471.00	1,896,950.00	356,950.00	785,217.00	546,680.00	19,032,922.93
14213	Amount recived from the sales of others things	452,809.00	100.00	331,934.00	115,130.00	713.00	583,687.00	342,850.00	1,827,223.00
14216	Fee for private stream	-	52,820.00	-	-	-	-	-	52,820.00
14217	Fees for the use of canal and Irrigation channel	426,509.00	13,000.00	-	40,946.00	16,300.00	-	-	496,755.00
14219	Other service charges and sales	112,903,581.60	30,099,220.00	63,034,404.20	650.00	152,315.30	75,055.00	5,010.00	206,270,236.10
14221	Judicial fees	1,850.00	6,872,717.00	100.00	5,400.00	-	-	-	6,880,067.00
14223	Income from educational sector	483,860.00	170,600.00	697,025.00	1,385,055.00	118,450.00	413,365.00	117,800.00	3,386,155.00
14224	Examination fees	99,889,255.00	19,204,944.00	123,778,301.00	61,586,230.00	33,346,384.56	23,522,071.00	26,472,700.00	387,799,885.56
14225	Income of transport sector	105,042,234.00	119,834,810.00	662,871,336.00	66,584,711.00	235,260,972.00	10,798,373.00	29,441,031.00	1,229,833,467.00

Economic Code	Revenue Head	Province							Total
		Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	
14229	Other administrative service fees	81,132,612.50	90,064,814.00	80,268,386.22	400,009,910.58	73,103,633.94	29,780,062.90	29,824,084.00	784,183,504.14
14253	Business registration fee	85,614,485.00	51,057,125.00	359,867,667.00	58,698,885.00	80,178,419.00	6,467,040.00	40,679,338.00	682,562,959.00
14254	Radio/F.M. operation fees	166,161.00	-	3,250,998.72	-	20,000.00	715,317.77	-	4,152,477.49
14255	Telivision license fees	305,000.00	-	2,643,595.00	-	160,000.00	100,000.00	-	3,208,595.00
14256	Driver's license, vehicle registration book (Blue Book)	596,935,120.00	788,535,515.00	2,375,023,462.80	502,487,640.00	804,833,018.00	52,459,751.00	249,138,733.00	5,369,413,239.80
14159	Not to be distributed from other sources	-	2,800,000.00						2,800,000.00
14263	Others fees related to water resources	-	1,450.00	-	215,000.00	-	2,100.00	-	218,550.00
14264	Others income of forestry	30,375,287.20	4,552,703.62	21,196,278.11	25,411,895.19	413,386,675.90	18,149,242.60	86,238,455.50	599,310,538.12
14265	Others Sector income	7,500.00	-	-	-	-	-	2,248,702.00	2,256,202.00
14311	Judicial fine, penalty and confiscation	3,945,503.74	79,443.00	890,835.00	25,050.00	195,962.00	193,675.00	-	5,330,468.74
14312	Administraton fine, penalty and confiscation	10,396,179.00	7,562,467.29	62,917,612.40	57,600,087.97	30,722,325.56	29,948,514.40	20,355,797.61	219,502,984.23
14313	Write off of earnest money	14,375,788.87	61,499.50	2,233,493.55	6,821,015.39	5,559,505.23	1,800.00	970,548.33	30,023,650.87
14511	Receipt of insurance claim	85,960.10	-	936,400.39	56,841.00	-	-	-	1,079,201.49
14529	Others revenue	7,630,372.85	14,089,321.52	2,779,281.17	37,645,989.00	19,103,379.00	586,694.00	1,752.00	81,836,789.54
14531	Recipt from government property and goodwill sales	96,800.00		-					96,800.00
Total		**1,808,176,483.61**	**1,216,064,478.95**	**4,871,753,915.36**	**1,741,437,682.05**	**2,383,125,278.59**	**242,321,595.01**	**576,365,161.74**	**12,839,244,595.31**
15111	Irregularities	463,154,200.61	77,009,350.40	94,586,562.99	147,942,859.48	89,299,324.25	69,618,608.92	58,992,132.72	1,000,603,039.37
15112	Return of release amount	6,323,546.62	836,373.99	47,795.00	5,940,619.55	97,263,466.84	13,313,296.66	2,405,620.00	126,130,718.66
15113	Grant returned	10,386,970.14	2,248,903.00	89,623,318.48	7.00	23,421,588.68	12,679,613.56	816,027.00	139,176,427.86
15116	Complementary grant returned					200,000.00			200,000.00
Total		**479,864,717.37**	**80,094,627.39**	**184,257,676.47**	**153,883,486.03**	**210,184,379.77**	**95,611,519.14**	**62,213,779.72**	**1,266,110,185.89**
33341	Vehicle tax	-	-	-	-	-	-	-	-
33361	Royalty on forest	-	-	-	-	-	-	-	-
33391	Other divisible revenue	-	-	-	-	-	-	-	-
Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
GrandTotal		**29,435,439,858.46**	**24,414,855,882.59**	**39,956,993,675.45**	**22,415,453,093.69**	**27,588,142,060.84**	**21,370,138,349.84**	**21,398,672,153.98**	**186,579,695,074.85**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Economic Head Wise Budget and Expenditure (Recurrent, Capital, Financing)

Fiscal Year 2024/25

Annex 2.3

		Final Budget								Expenditure							
Economic Code	Economic Head	Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	Total	Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	Total
20000	**Recurrent**	**17,834,038,000.00**	**15,278,496,004.00**	**25,724,959,010.00**	**13,135,482,000.00**	**14,207,151,535.00**	**12,374,028,000.00**	**12,896,305,000.00**	**111,450,459,549.00**	**14,359,551,541.29**	**9,758,596,900.77**	**17,010,176,052.32**	**7,901,321,600.17**	**9,985,861,335.46**	**9,070,959,814.20**	**9,727,827,047.50**	**77,814,294,291.71**
21000	**Compensation of Employees**	**3,159,830,240.00**	**3,158,285,644.00**	**3,772,579,998.00**	**2,669,246,600.00**	**3,297,955,497.00**	**2,363,295,563.00**	**2,266,192,322.00**	**20,687,385,864.00**	**2,195,048,281.99**	**2,106,848,678.58**	**2,663,209,411.85**	**1,676,577,145.45**	**2,483,362,934.32**	**1,799,502,367.20**	**1,613,253,717.47**	**14,537,802,536.86**
21111	Employee salary	2,441,329,729.00	2,380,157,512.00	3,040,088,017.00	2,226,924,000.00	2,618,961,633.00	1,655,757,895.00	1,556,660,943.00	15,919,879,729.00	1,694,317,202.93	1,562,689,227.05	2,106,170,279.36	1,389,323,564.11	1,979,591,699.04	1,281,301,983.98	1,140,822,702.57	11,154,216,659.04
21112	Official salary	162,559,500.00	292,557,728.00	140,126,464.00	63,804,000.00	93,937,000.00	57,540,000.00	85,408,504.00	895,933,196.00	134,972,910.20	232,169,805.63	129,942,645.20	57,443,308.80	83,193,334.13	50,225,869.57	70,240,890.40	758,188,763.93
21121	Uniform	38,703,000.00	37,260,000.00	60,145,000.00	34,245,000.00	44,746,000.00	33,625,000.00	32,710,000.00	281,434,000.00	27,957,400.00	25,887,107.60	49,989,651.00	21,029,990.00	33,364,900.00	27,775,933.00	23,138,820.00	209,143,801.60
21122	Meal	111,531,000.00	79,406,000.00	101,427,517.00	38,855,000.00	98,426,000.00	49,459,280.00	76,600,000.00	555,704,797.00	86,439,574.59	58,744,723.62	82,900,330.09	29,194,816.36	77,150,256.22	42,318,556.35	62,086,839.44	438,835,096.67
21123	Medical allowance	-	-	-	54,000.00	60,000.00	-	1,244,000.00	1,358,000.00	-	-	-	-	50,000.00	-	1,162,826.00	1,212,826.00
21131	Local allowances	30,537,000.00	-	7,768,000.00	42,090,000.00	26,054,000.00	132,337,000.00	71,704,000.00	310,490,000.00	18,210,057.05	-	4,159,286.14	20,346,154.41	15,260,318.17	85,692,808.62	36,492,812.40	180,161,436.79
21132	Dearness allowance	88,039,000.00	86,800,920.00	142,484,000.00	79,576,000.00	99,707,000.00	69,394,000.00	70,566,000.00	636,566,920.00	58,633,669.51	51,410,888.90	101,023,969.83	44,903,630.22	67,498,280.97	44,405,590.90	37,789,291.98	405,665,322.31
21134	Employee meeting allowance	31,071,511.00	41,599,000.00	42,511,000.00	30,748,000.00	28,562,000.00	15,273,000.00	26,686,000.00	216,450,511.00	21,069,285.60	23,423,343.00	30,599,662.50	20,324,040.00	17,631,736.00	10,673,043.00	17,769,665.00	141,490,775.10
21135	Employee incentive and award	78,764,000.00	22,649,984.00	1,080,000.00	3,750,000.00	2,570,000.00	280,912,388.00	1,515,000.00	391,241,372.00	28,450,961.32	21,413,500.00	-	50,000.00	1,548,503.00	207,504,424.34	586,418.00	259,553,806.66
21139	Other allowance	99,156,000.00	96,861,500.00	48,359,000.00	45,622,000.00	157,019,864.00	15,261,000.00	297,812,875.00	760,092,239.00	78,820,277.83	67,750,564.65	33,567,996.41	26,973,442.00	111,822,933.23	11,972,343.84	198,891,192.06	529,798,750.02
21141	Official meeting allowance	13,102,000.00	14,340,000.00	19,780,000.00	10,425,000.00	15,256,000.00	5,542,000.00	10,211,000.00	88,656,000.00	6,019,750.00	7,910,000.00	8,048,296.25	7,181,836.00	7,098,420.00	3,486,915.00	5,544,975.00	45,290,192.25
21142	Official other facility	32,727,000.00	84,349,000.00	101,858,000.00	53,331,000.00	80,709,000.00	26,195,000.00	4,465,000.00	383,634,000.00	26,701,660.05	47,390,286.16	86,747,127.00	47,091,535.99	72,525,901.10	22,761,640.03	2,828,515.00	306,046,665.33
21149	Official other allowance	3,550,000.00	2,472,000.00	14,310,000.00	-	9,252,000.00	3,524,000.00	8,800,000.00	41,908,000.00	1,685,905.00	932,762.00	8,430,775.00	-	4,987,200.00	2,436,845.00	7,031,341.00	25,504,828.00
21211	Social benefits	-	-	-	2,266,000.00	-	-	1,428,000.00	3,694,000.00	-	-	-	-	-	-	-	-
21212	Personnel Contributory pension and gratuity fund expense	10,665,000.00	3,292,000.00	28,975,000.00	24,410,000.00	4,853,000.00	7,403,000.00	7,840,000.00	87,438,000.00	2,302,251.48	607,933.10	9,414,630.92	7,950,707.39	923,979.87	3,061,997.18	3,203,911.92	27,465,411.86
21213	Personnel Contributory insurance fund expense	17,795,500.00	16,540,000.00	22,059,000.00	12,786,600.00	17,842,000.00	11,072,000.00	12,541,000.00	110,636,100.00	9,467,376.43	6,518,536.87	11,123,688.15	4,757,661.17	10,715,472.59	5,884,416.39	5,663,516.70	54,130,668.30
21214	Employee welfare fund	100,000.00	-	-	-	-	-	-	100,000.00	-	-	-	-	-	-	-	-
21222	Expenditure of retirement benefits and contributions fund based on the contribution of officials	-	-	609,000.00	360,000.00	-	-	-	969,000.00	-	-	608,850.00	6,459.00	-	-	-	615,309.00
21223	Contributory insurance fund expense of officials	200,000.00	-	1,000,000.00	-	-	-	-	1,200,000.00	-	-	482,224.00	-	-	-	-	482,224.00
22000	**Use of Goods and Services**	**5,184,834,156.00**	**6,540,289,298.00**	**7,921,140,420.00**	**4,988,282,000.00**	**5,626,701,919.00**	**3,826,547,437.00**	**6,084,754,059.00**	**40,172,549,289.00**	**3,828,490,144.91**	**3,992,577,851.60**	**5,878,787,859.49**	**3,545,524,972.16**	**3,897,298,105.43**	**2,680,848,074.83**	**4,608,487,742.59**	**28,432,014,751.01**
22111	Water and electricity	126,323,000.00	119,053,000.00	127,176,440.00	101,206,000.00	97,352,000.00	60,940,900.00	107,495,010.00	739,546,350.00	110,306,972.23	96,479,572.49	104,788,101.54	82,054,795.77	77,207,281.97	48,441,168.47	93,406,789.73	612,684,682.20
22112	Communication	50,100,000.00	38,194,000.00	52,274,000.00	43,223,000.00	35,728,000.00	33,477,000.00	29,938,000.00	282,934,000.00	34,228,837.42	23,022,596.11	29,914,156.88	29,311,824.09	22,304,297.89	23,688,668.58	19,843,819.48	182,314,200.45
22113	Public utility service costs	-	-	570,000.00	-	-	-	964,000.00	1,534,000.00	-	-	205,445.00	-	-	-	488,600.00	694,045.00
22211	Fuel (Official)	22,113,000.00	33,647,000.00	15,926,000.00	10,690,000.00	14,682,000.00	8,382,000.00	12,335,000.00	117,775,000.00	19,080,696.73	27,508,474.71	10,753,083.94	8,096,870.08	9,253,605.84	6,349,645.69	8,847,171.37	89,889,548.36
22212	Fuel (Office Purpose)	164,107,000.00	129,288,102.00	139,814,360.00	104,474,320.00	105,934,395.00	73,201,000.00	90,181,000.00	807,000,177.00	150,588,658.00	114,440,124.60	118,613,487.77	92,893,248.96	89,586,828.31	66,318,904.86	79,671,635.17	712,112,887.67
22213	Maintenance- Vehicles	158,419,000.00	112,586,972.00	135,997,000.00	99,811,000.00	88,069,000.00	74,515,000.00	83,324,000.00	752,721,972.00	147,088,960.38	100,272,301.48	121,810,728.11	95,257,112.50	75,920,975.34	66,859,735.03	76,838,488.95	684,048,301.79
22214	Insurance and renewal expense	31,745,000.00	33,300,000.00	39,475,000.00	23,922,000.00	28,301,000.00	17,396,000.00	24,108,000.00	198,247,000.00	21,650,742.43	18,183,209.11	25,260,074.07	14,754,207.40	18,985,460.50	12,388,123.71	13,783,035.51	125,004,852.73
22221	Operation & maintenance of machine	51,266,000.00	54,740,000.00	43,811,000.00	41,066,000.00	-	39,444,000.00	55,095,996.00	285,422,996.00	44,620,804.93	41,119,815.56	34,884,001.38	33,949,325.26	-	35,360,491.23	46,458,492.50	236,392,930.86
22221	Operation & maintenance of machine	-	-	-	-	41,948,000.00	-	-	41,948,000.00	-	-	-	-	31,477,888.84	-	-	31,477,888.84
22231	Repair and maintenance of constructed public properties	67,050,000.00	42,165,000.00	64,177,000.00	34,013,000.00	20,248,000.00	20,826,000.00	50,981,000.00	299,460,000.00	62,210,902.94	21,885,944.08	47,888,744.02	29,262,202.60	11,788,278.33	17,004,828.00	45,270,695.08	235,311,595.05
22291	Operation and maintenance of other assets	16,636,000.00	6,731,000.00	8,674,000.00	16,402,000.00	1,160,000.00	6,219,000.00	2,745,000.00	58,567,000.00	12,729,120.59	4,304,260.80	6,578,784.03	12,760,461.20	102,032.00	3,603,664.14	1,323,969.00	41,402,291.76
22311	General office expenses	147,250,000.00	198,267,000.00	295,464,760.00	92,437,000.00	119,283,000.00	76,736,000.00	91,147,000.00	1,020,584,760.00	141,458,476.56	159,258,235.10	161,159,723.30	87,851,066.37	107,682,987.37	74,695,319.20	81,491,981.45	813,597,789.35

		Final Budget								Expenditure							
Economic Code	Economic Head	Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	Total	Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	Total
22312	Feeds for animals & birds	1,023,000.00	-	100,000.00	2,906,000.00	-	220,000.00	290,000.00	4,539,000.00	1,015,545.00	-	97,950.00	2,852,346.00	-	220,000.00	234,600.00	4,420,441.00
22313	Books and materials	14,110,000.00	7,603,000.00	46,529,000.00	18,077,000.00	33,020,000.00	7,864,000.00	18,262,000.00	145,465,000.00	11,577,503.61	4,067,147.00	36,774,348.61	15,808,572.57	31,273,749.50	7,441,202.00	15,023,444.42	121,965,967.71
22314	Fuel- for other purposes	21,856,837.00	17,178,000.00	17,803,000.00	16,440,000.00	13,837,000.00	11,219,000.00	13,036,000.00	111,369,837.00	16,732,447.44	11,125,991.98	12,608,553.40	13,232,792.71	7,862,769.89	9,333,505.00	8,967,816.31	79,863,876.73
22315	Newspaper, printing and information publishing expenses	92,740,000.00	71,555,000.00	100,716,000.00	54,209,000.00	75,391,000.00	43,886,000.00	60,233,000.00	498,730,000.00	80,602,952.87	51,687,067.80	80,013,205.86	46,403,290.91	52,064,553.95	36,801,118.75	46,721,003.25	394,293,193.39
22319	Operation expenses of office	10,093,000.00	20,810,000.00	13,506,000.00	7,929,000.00	8,225,000.00	10,231,000.00	12,299,000.00	83,093,000.00	9,673,474.00	18,499,140.49	11,060,220.85	6,969,716.25	6,753,365.00	10,135,861.00	11,017,897.00	74,109,674.59
22411	Services and consultancy expenses	90,419,000.00	46,465,040.00	94,100,600.00	89,726,000.00	69,624,000.00	76,164,000.00	91,086,000.00	557,584,640.00	46,509,458.09	13,899,982.00	55,477,570.20	72,521,816.06	27,968,621.50	54,705,674.25	74,417,615.40	345,500,737.50
22412	Information system and software operation expense	9,630,000.00	12,501,000.00	11,775,000.00	10,648,000.00	4,575,000.00	7,723,000.00	6,407,000.00	63,259,000.00	4,199,583.00	3,330,123.00	3,944,000.00	5,403,683.00	1,280,496.00	4,988,378.00	2,633,331.00	25,779,594.00
22413	Contract service fee	452,565,635.00	763,123,432.00	1,035,488,604.00	390,991,000.00	797,109,726.00	328,324,425.00	574,049,385.00	4,341,652,207.00	396,364,863.93	520,807,058.78	922,936,361.32	322,516,267.92	674,321,069.61	274,033,848.62	507,947,900.58	3,618,927,370.76
22414	Sanitation service charges	-	-	-	-	390,000.00	-	-	390,000.00	-	-	-	-	293,984.00	-	-	293,984.00
22419	Other services fee	349,141,409.00	70,243,008.00	21,486,000.00	2,842,000.00	45,697,000.00	7,069,012.00	119,378,000.00	615,856,429.00	263,236,956.14	52,222,354.08	17,382,348.00	2,140,932.00	34,247,466.58	5,337,655.00	111,217,735.02	485,785,446.82
22511	Employee training expense	92,287,000.00	57,817,000.00	109,259,750.00	23,772,000.00	89,727,000.00	17,108,000.00	118,604,000.00	508,574,750.00	60,060,475.00	36,482,367.00	81,382,971.35	13,319,507.00	52,357,458.10	14,140,493.00	79,419,700.00	337,162,971.45
22512	Skill development and awareness and seminar expense	205,704,000.00	282,699,000.00	593,124,000.00	137,018,000.00	201,427,000.00	119,265,000.00	153,941,000.00	1,693,178,000.00	153,971,353.95	196,449,417.44	456,794,145.78	113,728,481.66	139,343,041.17	89,967,256.20	127,539,956.00	1,277,793,652.20
22521	Production materials/service expenses	12,515,000.00	6,273,000.00	69,995,000.00	3,486,000.00	18,190,000.00	11,200,000.00	34,209,000.00	155,868,000.00	11,505,521.00	5,962,397.24	63,194,930.25	3,152,883.40	15,687,530.04	11,149,062.41	30,191,894.00	140,844,218.34
22522	Program expenses	2,511,637,284.00	4,157,634,936.00	4,377,020,466.00	3,471,564,680.00	3,281,038,867.00	2,543,087,100.00	4,096,280,168.00	24,438,263,501.00	1,635,627,943.19	2,283,487,643.08	3,068,541,219.99	2,278,580,232.55	2,158,883,009.98	1,610,027,089.10	2,940,095,325.98	15,975,242,463.87
22523	Production materials, services and other programs	67,781,000.00	-	-	-	-	-	-	67,781,000.00	66,933,878.00	-	-	-	-	-	-	66,933,878.00
22529	Other program expenses	900,000.00	16,920,000.00	202,955,000.00	-	177,662,881.00	16,611,000.00	3,850,000.00	418,898,881.00	857,326.00	12,462,779.26	162,591,567.61	-	50,644,931.25	9,057,006.00	2,519,793.00	238,133,403.12
22611	Monitoring & evaluation expenses	129,048,000.00	85,420,000.00	134,106,390.00	94,596,000.00	104,404,150.00	69,057,000.00	108,507,000.00	725,138,540.00	108,690,612.19	58,553,128.73	107,508,916.30	81,415,537.00	79,591,298.50	57,656,186.12	87,114,389.00	580,530,067.84
22612	Travelling expenses	46,485,000.00	54,454,000.00	33,196,050.00	32,449,000.00	41,117,500.00	44,972,000.00	38,639,500.00	291,313,050.00	33,072,229.66	35,018,458.27	20,257,149.00	23,511,837.00	31,248,715.82	34,894,137.97	24,333,160.00	202,335,687.72
22613	Travelling expenses of VIPs & delegations	10,964,000.00	8,620,000.00	2,100,000.00	1,900,000.00	6,065,000.00	7,274,000.00	-	36,923,000.00	7,676,819.00	4,576,457.00	1,169,434.00	345,150.00	4,086,587.00	6,215,899.50	-	24,070,346.50
22619	Other travelling expenses	-	500,000.00	-	-	-	-	-	500,000.00	-	500,000.00	-	-	-	-	-	500,000.00
22711	Miscellaneous expenditure	230,924,991.00	92,500,808.00	134,520,000.00	62,484,000.00	106,495,400.00	94,136,000.00	87,369,000.00	808,430,199.00	176,217,030.63	76,971,804.41	115,196,636.93	57,430,811.90	85,079,821.15	90,033,153.00	71,667,503.39	672,596,761.41
24000	**Interest, Fee, and Bank Commission**	**-**	**-**	**-**	**6,000,000.00**	**-**	**-**	**-**	**6,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
24211	Interest on domestic debt	-	-	-	3,000,000.00	-	-	-	3,000,000.00	-	-	-	-	-	-	-	-
24311	Interest on loans received from other levels of government	-	-	-	3,000,000.00	-	-	-	3,000,000.00	-	-	-	-	-	-	-	-
25000	**Subsidy**	**2,720,000.00**	**450,000.00**	**17,000,000.00**	**-**	**454,653,000.00**	**13,500,000.00**	**8,073,000.00**	**496,396,000.00**	**720,000.00**	**250,000.00**	**8,310,266.00**	**-**	**324,526,180.18**	**8,975,282.00**	**6,244,456.00**	**349,026,184.18**
25112	Capital assistance to non-financial institutions	-	-	-	-	-	-	2,500,000.00	2,500,000.00	-	-	-	-	-	-	1,971,479.00	1,971,479.00
25212	Capital subsidies to non-financial private enterprises	-	-	-	-	-	-	4,300,000.00	4,300,000.00	-	-	-	-	-	-	3,007,977.00	3,007,977.00
25311	Assistance to educational institutions	720,000.00	-	-	-	454,653,000.00	-	-	455,373,000.00	720,000.00	-	-	-	324,526,180.18	-	-	325,246,180.18
25314	Religious and cultural organizations assistance	-	450,000.00	17,000,000.00	-	-	-	-	17,450,000.00	-	250,000.00	8,310,266.00	-	-	-	-	8,560,266.00
25315	Other organization subsidy	2,000,000.00	-	-	-	-	13,500,000.00	1,273,000.00	16,773,000.00	-	-	-	-	-	8,975,282.00	1,265,000.00	10,240,282.00
26000	**Grant**	**5,526,280,000.00**	**4,859,553,000.00**	**10,653,762,000.00**	**2,937,746,000.00**	**3,848,162,119.00**	**5,036,268,000.00**	**4,079,430,000.00**	**36,941,201,119.00**	**4,660,886,960.38**	**3,397,129,660.19**	**8,089,909,481.94**	**2,386,493,653.01**	**2,992,472,034.25**	**4,209,323,655.67**	**3,185,625,312.44**	**28,921,840,757.88**
26331	Equalization grants	1,000,000,000.00	1,180,804,000.00	1,662,500,000.00	-	950,000,000.00	800,000,000.00	860,000,000.00	6,453,304,000.00	1,000,000,000.00	1,180,804,000.00	1,662,500,000.00	-	950,000,000.00	791,243,213.00	860,000,000.00	6,444,547,213.00
26331	Equalization grants	-	-	-	1,160,000,000.00	-	-	-	1,160,000,000.00	-	-	-	1,159,999,500.00	-	-	-	1,159,999,500.00
26332	Conditional grants	561,855,000.00	-	1,884,064,878.00	-	205,283,119.00	186,431,000.00	105,804,000.00	2,943,437,997.00	493,612,213.19	-	1,549,048,914.09	-	158,943,875.17	155,204,669.49	61,495,875.05	2,418,305,546.99
26332	Conditional grants	-	-	-	28,065,000.00	-	-	-	28,065,000.00	-	-	-	24,193,973.00	-	-	-	24,193,973.00
26333	Special grants	-	-	-	3,000,000.00	-	-	-	3,000,000.00	-	-	-	1,163,585.00	-	-	-	1,163,585.00
26333	Special grants	-	408,000,000.00	88,500,000.00	-	150,000,000.00	300,000,000.00	500,000,000.00	1,446,500,000.00	-	205,399,617.42	46,678,557.44	-	108,710,714.14	240,561,621.55	366,178,922.29	967,529,432.84
26334	Complementary Grants	1,489,855,000.00	585,550,000.00	2,480,850,000.00	548,000,000.00	903,000,000.00	678,290,000.00	1,000,000,000.00	7,685,545,000.00	1,163,550,262.84	370,346,797.85	1,491,284,397.84	347,143,386.36	643,652,091.28	320,560,665.93	550,935,446.22	4,887,473,048.32
26336	Conditional grants-Capital	1,804,830,000.00	1,352,500,000.00	1,597,314,000.00	4,000,000.00	998,000,000.00	2,868,860,000.00	1,323,336,000.00	9,948,840,000.00	1,567,563,730.05	1,030,070,357.72	1,300,491,537.86	-	755,681,309.17	2,596,303,519.54	1,136,104,630.35	8,386,215,084.69
26337	Special grants- capital	-	-	633,300,000.00	278,053,000.00	-	-	-	911,353,000.00	-	-	416,438,214.55	210,341,405.29	-	-	-	626,779,619.84
26339	Other Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

		Final Budget								Expenditure							
Economic Code	Economic Head	Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	Total	Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	Total
26411	Unconditional recurrent grant to government agencies, committees & boards	-	289,784,000.00	-	1,640,000.00	2,000,000.00	-	1,640,000.00	295,064,000.00	-	282,628,611.00	-	584,558.00	-	-	1,634,000.00	284,847,169.00
26412	Conditional recurrent grant to Government agencies,committees & boards	222,164,000.00	-	472,071,122.00	80,800,000.00	222,300,000.00	700,000.00	44,650,000.00	1,042,685,122.00	203,094,446.00	-	348,391,550.36	73,167,021.00	144,830,023.90	700,000.00	39,599,568.00	809,782,609.26
26413	Grant other institutions-Conditional	219,676,000.00	8,750,000.00	224,612,000.00	548,036,000.00	-	138,575,000.00	87,000,000.00	1,226,649,000.00	93,552,241.30	6,450,000.00	119,666,653.00	323,969,394.27	-	69,109,336.16	50,826,331.00	663,573,955.73
26413	Grant to other institutions-Conditional Recurrent	-	-	-	-	201,362,000.00	-	-	201,362,000.00	-	-	-	-	148,615,760.89	-	-	148,615,760.89
26421	Government bodies, committees, boards - capital unconditional grants	-	5,000,000.00	100,000,000.00	-	-	-	-	105,000,000.00	-	5,000,000.00	15,117,287.00	-	-	-	-	20,117,287.00
26422	Government agencies, committees, boards-conditional capital grant	160,600,000.00	22,900,000.00	1,116,290,000.00	151,572,000.00	211,700,000.00	-	4,400,000.00	1,667,462,000.00	135,250,000.00	2,713,643.00	885,460,731.10	142,185,665.54	78,945,504.70	-	4,375,653.00	1,248,931,197.34
26423	Conditional capital grant to other institutions	67,300,000.00	1,006,265,000.00	394,260,000.00	134,580,000.00	4,517,000.00	63,412,000.00	152,600,000.00	1,822,934,000.00	4,264,067.00	313,716,633.20	254,831,638.70	103,745,164.55	3,092,755.00	35,640,630.00	114,474,886.53	829,765,774.98
27000	**Social Securities**	**370,936,000.00**	**403,708,000.00**	**269,072,750.00**	**405,437,000.00**	**268,900,000.00**	**339,807,000.00**	**272,294,000.00**	**2,330,154,750.00**	**305,376,067.48**	**200,246,524.90**	**250,984,031.82**	**253,262,642.55**	**240,627,536.28**	**308,164,470.88**	**241,071,492.00**	**1,799,732,765.91**
27111	Social security	23,273,000.00	-	-	10,522,000.00	682,000.00	18,000,000.00	29,686,000.00	82,163,000.00	11,581,500.00	-	-	8,838,381.00	119,830.00	16,951,391.93	29,591,038.00	67,082,140.93
27112	Other social security	109,500,000.00	-	-	-	-	-	64,319,000.00	173,819,000.00	90,992,882.00	-	-	-	-	-	62,984,576.00	153,977,458.00
27211	Scholarships	29,385,000.00	21,400,000.00	52,882,000.00	38,422,000.00	61,000,000.00	32,706,000.00	89,440,000.00	325,235,000.00	24,661,029.52	20,101,447.40	42,846,543.60	27,924,877.10	59,451,163.28	30,661,594.00	80,959,923.00	286,606,577.90
27212	Rescue, relief and rehabilitation expense	32,500,000.00	5,000,000.00	3,949,000.00	252,835,000.00	122,973,000.00	190,801,000.00	12,500,000.00	620,558,000.00	27,046,161.97	4,731,856.00	3,614,078.00	126,348,820.05	100,937,852.00	173,472,857.95	11,069,597.00	447,221,222.97
27213	Medicine purchases	176,278,000.00	356,987,000.00	208,342,000.00	97,158,000.00	84,200,000.00	98,300,000.00	76,349,000.00	1,097,614,000.00	151,094,493.99	175,413,221.50	200,623,660.22	90,150,564.40	80,075,408.00	87,078,627.00	56,466,358.00	840,902,333.11
27219	Other social assistance	-	20,321,000.00	-	-	-	-	-	20,321,000.00	-	-	-	-	-	-	-	-
27311	Pensions and disability allowance	-	-	-	3,000,000.00	-	-	-	3,000,000.00	-	-	-	-	-	-	-	-
27312	Gratuity	-	-	2,401,475.00	1,000,000.00	-	-	-	3,401,475.00	-	-	2,401,475.00	-	-	-	-	2,401,475.00
27313	Accumulated leave of retirees	-	-	1,166,253.00	1,000,000.00	45,000.00	-	-	2,211,253.00	-	-	1,166,253.00	-	43,283.00	-	-	1,209,536.00
27314	Medical expenses of retirees	-	-	332,022.00	1,000,000.00	-	-	-	1,332,022.00	-	-	332,022.00	-	-	-	-	332,022.00
27315	Benefit and assistance for deceased employees	-	-	-	500,000.00	-	-	-	500,000.00	-	-	-	-	-	-	-	-
28000	**Other Expenses**	**3,589,437,604.00**	**316,210,062.00**	**3,091,403,842.00**	**2,128,770,400.00**	**710,779,000.00**	**794,610,000.00**	**185,561,619.00**	**10,816,772,527.00**	**3,369,030,086.53**	**61,544,185.50**	**118,975,001.22**	**39,463,187.00**	**47,574,545.00**	**64,145,963.62**	**73,144,327.00**	**3,773,877,295.87**
28141	Land rent	970,000.00	-	1,220,000.00	-	300,000.00	510,000.00	1,735,000.00	4,735,000.00	831,550.00	-	1,100,000.00	-	45,000.00	363,134.28	1,547,850.00	3,887,534.28
28142	House rent	79,153,000.00	75,808,000.00	150,073,000.00	50,422,000.00	60,347,000.00	67,077,000.00	78,782,008.00	561,662,008.00	61,317,260.00	54,648,035.50	109,443,220.22	36,912,187.00	46,195,395.00	59,199,804.34	63,611,558.00	431,327,460.06
28143	Vehicle and machinery rent	6,351,000.00	13,543,000.00	9,520,000.00	4,659,000.00	6,509,000.00	6,639,000.00	10,280,000.00	57,501,000.00	4,195,846.00	6,896,150.00	7,122,781.00	2,444,000.00	1,334,150.00	3,096,865.00	7,984,919.00	33,074,711.00
28149	Other rent	90,000.00	-	-	-	200,000.00	2,503,000.00	24,000.00	2,817,000.00	-	-	-	-	-	1,486,160.00	-	1,486,160.00
28211	Revenue refund	2,000,000.00	-	2,000,000.00	1,022,000.00	-	-	10,000,000.00	15,022,000.00	1,205,000.00	-	1,309,000.00	107,000.00	-	-	-	2,621,000.00
28212	Judicial refund	-	-	200,000.00	500,000.00	1,000,000.00	-	13,000,000.00	14,700,000.00	-	-	-	-	-	-	-	-
28219	Other refund	3,500,000,000.00	-	-	-	-	-	-	3,500,000,000.00	3,301,480,430.53	-	-	-	-	-	-	3,301,480,430.53
28911	Recurrent contingencies	873,604.00	226,859,062.00	2,928,390,842.00	2,072,167,400.00	642,423,000.00	717,881,000.00	71,740,611.00	6,660,335,519.00	-	-	-	-	-	-	-	-
31000	**Non-Financial Assets/ Capital Expenses**	**17,425,262,000.00**	**28,613,673,996.00**	**37,315,471,990.00**	**19,543,093,000.00**	**24,762,848,465.00**	**18,786,013,000.00**	**18,762,523,000.00**	**165,208,885,451.00**	**13,823,355,851.49**	**21,475,007,930.65**	**29,393,134,582.81**	**14,990,924,473.28**	**17,905,152,206.86**	**10,926,504,487.41**	**12,474,727,677.34**	**120,988,807,209.84**
31111	Building purchase	-	18,178,000.00	-	-	-	-	-	18,178,000.00	-	2,071,665.00	-	-	-	-	-	2,071,665.00
31111	Building purchase	3,000,000.00	-	12,000,000.00	-	38,500,000.00	15,000,000.00	12,050,000.00	80,550,000.00	-	-	3,093,147.00	-	1,681,662.00	6,527,678.00	11,868,070.00	23,170,557.00
31112	Building construction	-	3,296,982,668.00	-	-	-	-	-	3,296,982,668.00	-	2,628,758,588.30	-	-	-	-	-	2,628,758,588.30
31112	Building construction	1,676,060,140.00	-	2,178,308,670.00	820,632,000.00	3,426,951,465.00	2,634,143,735.00	1,387,104,400.00	12,123,200,410.00	986,133,699.31	-	1,352,711,879.57	581,671,458.79	2,605,567,597.91	1,668,376,903.68	669,151,987.39	7,863,613,526.65
31115	Furniture and Fixture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31121	Vehicles	193,434,000.00	420,807,000.00	167,512,000.00	84,245,000.00	74,390,000.00	83,331,000.00	67,411,000.00	1,091,130,000.00	182,008,920.74	364,458,553.53	154,905,304.67	50,807,247.00	35,702,523.17	63,523,129.00	58,808,150.89	910,213,829.00
31122	Plant & machinery	730,359,156.00	940,143,996.00	1,000,494,116.00	326,095,000.00	577,687,000.00	336,690,622.00	1,080,919,000.00	4,992,388,890.00	365,279,749.76	412,369,811.23	830,685,453.35	241,501,679.88	471,589,651.75	236,248,649.19	915,207,118.02	3,472,882,113.18
31123	Furniture and Fixture	56,097,000.00	70,474,000.00	165,780,884.00	72,707,000.00	56,259,000.00	66,544,000.00	56,632,000.00	544,493,884.00	49,309,410.34	51,634,238.25	140,274,386.49	60,088,883.65	38,911,211.16	59,793,018.39	46,639,648.75	446,650,797.03
31131	Livestock and horticulture development expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31132	Computer software development and purchase expenses and other intellectual property acquisition expenses	-	-	-	384,000.00	-	3,264,000.00	-	3,648,000.00	-	-	-	-	-	274,000.00	-	274,000.00

		Final Budget								Expenditure							
Economic Code	Economic Head	Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	Total	Koshi Province	Madesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudurpaschim Province	Total
31134	Software development and procurement expences	22,400,000.00	11,735,000.00	77,950,000.00	4,347,000.00	2,570,000.00	7,335,000.00	6,000,000.00	132,337,000.00	2,927,643.00	6,468,489.40	39,524,152.02	986,675.00	490,420.00	4,379,824.00	969,540.00	55,746,743.42
31135	Capital consultancy	130,820,000.00	57,700,000.00	302,131,000.00	6,406,000.00	139,248,739.00	77,900,000.00	236,137,000.00	950,342,739.00	115,606,418.38	30,470,192.16	176,001,098.00	3,724,026.00	60,972,452.87	13,735,934.55	41,313,674.00	441,823,795.96
31141	Security equipment purchase expense	-	-	37,000,000.00	-	-	-	650,000.00	37,650,000.00	-	-	35,859,811.53	-	-	-	400,000.00	36,259,811.53
31151	Road and bridge construction	7,808,730,860.00	5,261,415,412.00	19,572,929,950.00	11,915,473,319.00	9,392,238,000.00	8,342,249,000.00	7,437,213,000.00	69,730,249,541.00	6,264,269,699.13	4,007,047,624.47	14,994,866,380.53	9,198,954,045.55	6,255,456,190.32	4,958,146,808.63	5,084,414,748.04	50,763,155,496.67
31152	Construction of railway lines and airports	-	-	-	-	-	20,348,094.00	-	20,348,094.00	-	-	-	-	-	-	-	-
31153	Electricity structure construction	126,800,000.00	4,200,000.00	-	75,235,000.00	130,510,000.00	123,475,000.00	50,000,000.00	510,220,000.00	92,760,754.12	-	-	59,547,044.31	95,765,436.00	89,932,087.00	-	338,005,321.43
31154	Embryo and barrier construction	480,500,000.00	1,771,575,000.00	1,183,530,000.00	730,519,000.00	668,860,811.00	606,440,000.00	1,002,410,000.00	6,443,834,811.00	459,264,521.61	1,462,629,342.09	1,130,577,006.36	627,072,979.80	580,085,488.06	561,399,578.00	904,213,608.70	5,725,242,524.62
31155	Irrigation structure construction	1,541,080,000.00	-	-	-	1,262,299,450.00	-	-	2,803,379,450.00	1,456,750,064.89	-	-	-	913,859,421.78	-	-	2,370,609,486.67
31155	Irrigation structure construction	-	2,094,675,000.00	2,249,689,000.00	1,184,452,000.00	-	1,120,192,378.00	2,485,674,000.00	9,134,682,378.00	-	1,605,906,088.82	2,044,717,769.81	1,054,732,923.84	-	1,016,102,487.03	2,151,612,229.19	7,873,071,498.69
31156	Drinking water structure construction	1,572,759,000.00	1,113,188,000.00	3,429,681,000.00	1,950,217,000.00	1,785,949,000.00	1,082,814,000.00	1,878,076,000.00	12,812,684,000.00	1,512,806,949.25	772,981,247.64	3,265,834,771.32	1,858,893,985.58	1,679,568,642.43	864,282,184.99	1,425,186,091.89	11,379,553,873.10
31157	Forest and environment conservation	448,684,844.00	999,928,990.00	1,783,098,990.00	217,145,000.00	1,040,300,000.00	241,130,000.00	161,625,000.00	4,891,912,824.00	401,903,485.74	854,509,921.55	1,485,444,117.09	181,063,409.32	602,675,261.17	128,923,551.88	109,063,323.01	3,763,583,069.76
31158	Sanitation structure construction	6,064,000.00	-	-	-	65,000.00	-	-	6,129,000.00	5,790,327.00	-	-	-	64,653.00	-	-	5,854,980.00
31158	Sanitation structure construction	-	93,250,000.00	124,693,000.00	450,000.00	-	-	92,150,000.00	310,543,000.00	-	67,920,796.25	123,643,136.23	444,059.00	-	-	51,870,661.00	243,878,652.48
31159	Public construction- others	2,073,522,000.00	11,921,730,970.00	4,233,390,000.00	1,116,348,000.00	4,216,093,707.00	1,876,699,171.00	1,965,830,000.00	27,403,613,848.00	1,450,463,018.00	9,066,152,063.47	3,204,074,524.97	946,617,620.63	3,274,425,223.15	782,985,028.65	912,423,950.32	19,637,141,429.19
31161	House improvement expense	179,868,000.00	133,830,000.00	77,310,000.00	115,459,000.00	66,558,000.00	425,144,000.00	84,558,000.00	1,082,727,000.00	142,082,586.61	80,456,347.79	60,255,933.39	85,198,394.35	55,630,221.91	375,943,182.41	70,659,299.14	870,225,965.60
31171	Capital improvement expenses of public construction	361,483,000.00	54,180,000.00	450,203,050.00	7,625,000.00	1,503,313,000.00	183,799,000.00	150,948,000.00	2,711,551,050.00	332,736,728.61	8,963,878.70	322,781,599.48	6,208,434.89	1,232,706,150.18	83,621,656.01	20,925,577.00	2,007,944,024.87
31172	Capital research and consultancy	-	104,004,000.00	21,299,000.00	110,605,000.00	-	21,400,000.00	-	257,308,000.00	-	52,126,382.00	15,396,364.00	33,411,605.69	-	12,308,786.00	-	113,243,137.69
31411	Land acquisition	13,600,000.00	10,000,000.00	30,000,000.00	2,295,000.00	14,197,000.00	10,500,000.00	-	80,592,000.00	3,261,875.00	82,700.00	12,487,747.00	-	-	-	-	15,832,322.00
31511	Capital contingencies	-	235,675,960.00	218,471,330.00	802,453,681.00	366,858,293.00	1,507,614,000.00	607,135,600.00	3,738,208,864.00	-	-	-	-	-	-	-	-
32000	**Financial Assets**	**20,000,000.00**	**-**	**1,500,000,000.00**	**300,000,000.00**	**-**	**250,000,000.00**	**10,000,000.00**	**2,080,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
32142	Loan investment to public enterprise	-	-	1,500,000,000.00	-	-	-	2,000,000.00	1,502,000,000.00	-	-	-	-	-	-	-	-
32143	Loan investment in other institutions	-	-	-	-	-	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-	-
32151	Share investments to public enterprise	-	-	-	-	-	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-	-
32152	Investing in shares in other companies	20,000,000.00	-	-	300,000,000.00	-	250,000,000.00	-	570,000,000.00	-	-	-	-	-	-	-	-
Total		**35,279,300,000.00**	**43,892,170,000.00**	**64,540,431,000.00**	**32,978,575,000.00**	**38,970,000,000.00**	**31,410,041,000.00**	**31,668,828,000.00**	**278,739,345,000.00**	**28,182,907,392.78**	**31,233,604,831.42**	**46,403,310,635.13**	**22,892,246,073.45**	**27,891,013,542.32**	**19,997,464,301.61**	**22,202,554,724.84**	**198,803,101,501.55**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Local level Wise Treasury Position
Fiscal Year 2024/25

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
1	Phungling Municipality	94,160,000.00	21,067,000.00		108,789,000.00	-	-	224,017,000.00	419,846,000.00	31,156,000.00	675,019,000.00	558,877,000.00	116,142,000.00
2	Aathrai Tribeni Rural Municipality	67,757,000.00	7,294,000.00	(1,000.00)	66,190,000.00	69,000.00	-	141,311,000.00	274,832,000.00	17,504,000.00	433,648,000.00	390,696,000.00	42,951,000.00
3	Phaktanglung Rural Municipality	30,403,000.00	7,440,000.00	(3,851,000.00)	112,165,000.00	-	-	146,158,000.00	265,678,000.00	27,018,000.00	438,855,000.00	400,527,000.00	38,328,000.00
4	Mikwakhola Rural Municipality	19,308,000.00	2,691,000.00		73,298,000.00	-	-	95,298,000.00	226,334,000.00	18,442,000.00	340,074,000.00	336,325,000.00	3,749,000.00
5	Meringdeng Rural Municipality	8,678,000.00	4,429,000.00	23,056,000.00	74,948,000.00	-	-	111,112,000.00	283,061,000.00	15,369,000.00	409,543,000.00	367,428,000.00	42,115,000.00
6	Mauwakhola Rural Municipality	37,651,000.00	6,548,000.00	1,619,000.00	64,953,000.00	-	-	110,773,000.00	256,386,000.00	19,116,000.00	386,276,000.00	371,378,000.00	14,897,000.00
7	Pathibhara Yangwarak Rural Municipality	60,809,000.00	2,918,000.00		67,444,000.00	-	-	131,172,000.00	276,567,000.00	16,722,000.00	424,461,000.00	381,958,000.00	42,502,000.00
8	Sidingwa Rural Municipality	32,188,000.00	3,643,000.00		72,019,000.00	-	-	107,851,000.00	261,876,000.00	25,171,000.00	394,898,000.00	367,622,000.00	27,276,000.00
9	Sirijangha Rural Municipality	59,192,000.00	9,454,000.00	804,000.00	94,177,000.00	-	-	163,628,000.00	356,026,000.00	29,234,000.00	548,889,000.00	480,946,000.00	67,942,000.00
10	Phidim Municipality	52,522,000.00	23,818,000.00	(2,961,000.00)	145,148,000.00	26,381,000.00	-	244,909,000.00	658,383,000.00	61,616,000.00	964,909,000.00	941,498,000.00	23,410,000.00
11	Kummayak Rural Municipality	17,000,000.00	6,481,000.00		77,158,000.00	-	-	100,640,000.00	238,140,000.00	11,172,000.00	349,953,000.00	318,306,000.00	31,647,000.00
12	Tumwewa Rural Municipality	31,486,000.00	4,809,000.00	(3,021,000.00)	70,214,000.00	-	-	103,489,000.00	245,666,000.00	24,992,000.00	374,148,000.00	371,502,000.00	2,646,000.00
13	Falelung Rural Municipality	1,933,000.00	5,297,000.00	(207,000.00)	91,122,000.00	-	-	98,145,000.00	338,004,000.00	38,560,000.00	474,711,000.00	471,598,000.00	3,112,000.00
14	Phalgunanad Rural Municipality	14,818,000.00	6,169,000.00	(73,000.00)	85,937,000.00	-	-	106,850,000.00	346,839,000.00	27,590,000.00	481,280,000.00	470,053,000.00	11,226,000.00
15	Miklajung Rural Municipality	9,247,000.00	11,651,000.00		94,617,000.00	-	-	115,516,000.00	347,669,000.00	30,797,000.00	493,983,000.00	480,221,000.00	13,761,000.00
16	Yangwarak Rural Municipality	68,118,000.00	9,156,000.00		86,762,000.00	-	-	164,037,000.00	294,307,000.00	33,787,000.00	492,131,000.00	425,761,000.00	66,370,000.00
17	Hilihang Rural Municipality	51,883,000.00	19,914,000.00	78,000.00	87,982,000.00	-	-	159,859,000.00	290,264,000.00	16,561,000.00	466,685,000.00	427,523,000.00	39,162,000.00
18	Illam Municipality	89,966,000.00	113,570,000.00	(32,552,000.00)	147,996,000.00	15,626,000.00	-	334,607,000.00	550,121,000.00	46,468,000.00	931,196,000.00	823,335,000.00	107,860,000.00
19	Deumai Municipality	74,302,000.00	56,326,000.00		110,531,000.00	-	-	241,160,000.00	381,707,000.00	32,853,000.00	655,721,000.00	564,389,000.00	91,332,000.00
20	Mai Municipality	14,884,000.00	15,647,000.00		116,521,000.00	-	-	147,053,000.00	320,122,000.00	28,961,000.00	496,138,000.00	475,294,000.00	20,843,000.00
21	Shuryodaya Municipality	50,282,000.00	78,515,000.00		166,782,000.00	-	-	295,580,000.00	580,703,000.00	45,735,000.00	922,019,000.00	908,632,000.00	13,387,000.00
22	chulachuli Rural Municipality	38,076,000.00	9,709,000.00		89,838,000.00	2,091,000.00	-	139,716,000.00	248,187,000.00	42,320,000.00	430,224,000.00	405,706,000.00	24,517,000.00
23	phakphokthum Rural Municipality	75,701,000.00	9,784,000.00		82,024,000.00	5,205,000.00	-	172,715,000.00	369,446,000.00	50,960,000.00	593,122,000.00	533,492,000.00	59,630,000.00
24	maigokmai Rural Municipality	51,673,000.00	10,693,000.00	(1,000.00)	83,758,000.00	-	-	146,123,000.00	270,514,000.00	28,008,000.00	444,646,000.00	385,004,000.00	59,642,000.00
25	Mangsebung Rural Municipality	43,319,000.00	8,562,000.00	2,757,000.00	84,980,000.00	637,000.00	-	140,257,000.00	276,586,000.00	48,871,000.00	465,715,000.00	421,973,000.00	43,742,000.00
26	Rong Rural Municipality	13,781,000.00	24,047,000.00	(10,000.00)	80,020,000.00	-	-	117,839,000.00	307,414,000.00	26,080,000.00	451,333,000.00	444,340,000.00	6,993,000.00
27	Sandakpur Rural Municipality	5,592,000.00	19,890,000.00		76,477,000.00	10,144,000.00	4,031,000.00	116,136,000.00	232,879,000.00	32,586,000.00	381,601,000.00	367,756,000.00	13,844,000.00
28	Khandwari Municipality	11,695,000.00	26,894,000.00		126,400,000.00	-	-	164,990,000.00	461,276,000.00	31,764,000.00	658,032,000.00	644,547,000.00	13,484,000.00
29	Chainpur Municipality	38,214,000.00	12,124,000.00	28,000.00	122,918,000.00	-	-	173,286,000.00	387,019,000.00	38,195,000.00	598,500,000.00	537,967,000.00	60,532,000.00
30	Dharmadevi Municipality	50,386,000.00	6,738,000.00	(323,000.00)	85,355,000.00	-	-	142,156,000.00	274,778,000.00	25,530,000.00	442,465,000.00	369,957,000.00	72,507,000.00
31	Panchkhapan Municipality	2,384,000.00	6,006,000.00		84,522,000.00	-	-	92,912,000.00	281,854,000.00	21,090,000.00	395,857,000.00	385,713,000.00	10,144,000.00
32	Madi Municipality	48,899,000.00	7,851,000.00	(56,000.00)	73,236,000.00	-	-	129,932,000.00	272,350,000.00	15,655,000.00	417,938,000.00	349,973,000.00	67,965,000.00
33	Chichila Rural Municipality	23,633,000.00	5,032,000.00	(1,000.00)	50,615,000.00	-	-	79,280,000.00	157,450,000.00	12,636,000.00	249,367,000.00	223,081,000.00	26,286,000.00

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
34	Bhotkhola Rural Municipality	30,077,000.00	1,782,000.00	341,000.00	75,219,000.00	-	-	107,421,000.00	166,539,000.00	12,160,000.00	286,121,000.00	255,893,000.00	30,228,000.00
35	Makalu Rural Municipality	77,040,000.00	6,801,000.00		123,448,000.00	-	-	207,290,000.00	263,717,000.00	15,397,000.00	486,405,000.00	445,058,000.00	41,347,000.00
36	Sabhapokhari Municipality	28,514,000.00	8,617,000.00		72,617,000.00	-	-	109,748,000.00	214,629,000.00	17,040,000.00	341,418,000.00	318,295,000.00	23,122,000.00
37	Silichong Rural Municipality	35,124,000.00	2,461,000.00		86,328,000.00	-	-	123,914,000.00	246,377,000.00	24,566,000.00	394,859,000.00	366,886,000.00	27,973,000.00
38	Myanglung Municipality	34,781,000.00	9,987,000.00		84,337,000.00	-	-	129,106,000.00	313,507,000.00	29,769,000.00	472,383,000.00	411,972,000.00	60,411,000.00
39	Laligurans Municipality	36,112,000.00	14,296,000.00		73,247,000.00	-	-	123,656,000.00	308,391,000.00	29,567,000.00	461,615,000.00	431,814,000.00	29,801,000.00
40	Aathrai Rural Municipality	43,171,000.00	5,526,000.00	(2,098,000.00)	88,870,000.00	1,637,000.00	-	137,108,000.00	386,233,000.00	19,799,000.00	543,141,000.00	520,776,000.00	22,365,000.00
41	Chathr Rural Municipality	9,193,000.00	8,931,000.00		74,394,000.00	-	-	92,518,000.00	283,409,000.00	29,780,000.00	405,708,000.00	400,245,000.00	5,463,000.00
42	Phedap Rural Municipality	22,265,000.00	3,220,000.00		76,514,000.00	-	-	102,000,000.00	302,721,000.00	23,480,000.00	428,202,000.00	404,400,000.00	23,801,000.00
43	Menchayayem Rural Municipality	11,482,000.00	2,999,000.00		49,695,000.00	-	800,000.00	64,978,000.00	188,262,000.00	21,955,000.00	275,196,000.00	262,666,000.00	12,529,000.00
44	Dhankuta Municipality	38,105,000.00	46,167,000.00		109,608,000.00	-	-	193,881,000.00	596,933,000.00	28,763,000.00	819,578,000.00	802,816,000.00	16,761,000.00
45	Pakriwas Municipality	36,866,000.00	10,770,000.00		91,262,000.00	-	-	138,898,000.00	354,186,000.00	29,968,000.00	523,053,000.00	486,474,000.00	36,578,000.00
46	Mahalaxmi Municipality	9,064,000.00	6,218,000.00	(1,817,000.00)	94,502,000.00	-	-	107,967,000.00	427,143,000.00	45,585,000.00	580,697,000.00	575,973,000.00	4,723,000.00
47	Sahidbhumi Rural Municipality	42,715,000.00	5,064,000.00		75,920,000.00	-	-	123,700,000.00	296,534,000.00	25,995,000.00	446,230,000.00	412,215,000.00	34,014,000.00
48	Chaubise Rural Municipality	19,371,000.00	9,204,000.00		82,689,000.00	-	-	111,265,000.00	311,992,000.00	27,119,000.00	450,378,000.00	411,164,000.00	39,213,000.00
49	Chatharjorpati Rural Municipality	39,277,000.00	7,802,000.00	(500,000.00)	73,394,000.00	-	-	119,974,000.00	272,352,000.00	23,590,000.00	415,917,000.00	372,023,000.00	43,893,000.00
50	Sagurigadi Rural Municipality	86,569,000.00	14,362,000.00		92,578,000.00	-	-	193,510,000.00	322,100,000.00	23,338,000.00	538,948,000.00	503,082,000.00	35,866,000.00
51	Bhojpur Municipality	19,731,000.00	22,323,000.00	(3,000.00)	104,056,000.00	-	-	146,108,000.00	407,472,000.00	26,842,000.00	580,423,000.00	571,850,000.00	8,573,000.00
52	Shadananda Municipality	33,903,000.00	23,460,000.00		127,281,000.00	6,755,000.00	-	191,401,000.00	447,117,000.00	38,036,000.00	676,556,000.00	664,391,000.00	12,164,000.00
53	Arun Rural Municipality	42,964,000.00	8,341,000.00	61,000.00	85,466,000.00	-	-	136,833,000.00	296,478,000.00	21,666,000.00	454,978,000.00	423,689,000.00	31,289,000.00
54	Aamchok Rural Municipality	7,354,000.00	6,924,000.00		84,477,000.00	-	-	98,755,000.00	255,236,000.00	19,371,000.00	373,363,000.00	367,570,000.00	5,792,000.00
55	Tyamkemaiyam Rural Municipality	40,008,000.00	7,275,000.00		85,646,000.00	-	-	132,930,000.00	341,308,000.00	31,973,000.00	506,212,000.00	475,897,000.00	30,315,000.00
56	Pauwadungma Rural Municipality	16,277,000.00	7,342,000.00		70,580,000.00	-	-	94,201,000.00	235,865,000.00	22,569,000.00	352,635,000.00	332,212,000.00	20,422,000.00
57	Ramprasadrai Rural Municipality	89,195,000.00	7,239,000.00		84,750,000.00	-	-	181,185,000.00	263,133,000.00	18,813,000.00	463,132,000.00	396,384,000.00	66,747,000.00
58	Salpasilocho Rural Municipality	18,558,000.00	14,801,000.00		76,436,000.00	-	-	109,796,000.00	246,558,000.00	24,067,000.00	380,423,000.00	375,544,000.00	4,878,000.00
59	Hatuwagadi Rural Municipality	42,536,000.00	4,444,000.00	(15,000.00)	84,633,000.00	-	-	131,599,000.00	262,777,000.00	22,007,000.00	416,383,000.00	374,445,000.00	41,938,000.00
60	Diktel Rupakot Majhuwagadhi Municipality	19,533,000.00	16,338,000.00		150,821,000.00	-	-	186,693,000.00	601,701,000.00	94,746,000.00	883,141,000.00	863,874,000.00	19,266,000.00
61	Halasituwangchung Municipality	48,694,000.00	9,195,000.00		127,547,000.00	-	-	185,437,000.00	422,057,000.00	60,904,000.00	668,400,000.00	618,915,000.00	49,484,000.00
62	Aaiselukharka Rural Municipality	27,100,000.00	3,474,000.00		75,563,000.00	-	-	106,138,000.00	280,688,000.00	27,052,000.00	413,879,000.00	386,561,000.00	27,317,000.00
63	Kopalgadi Rural Municipality	22,846,000.00	6,609,000.00		79,699,000.00	-	-	109,155,000.00	246,362,000.00	24,203,000.00	379,720,000.00	355,702,000.00	24,018,000.00
64	Khotehang Rural Municipality	17,602,000.00	8,179,000.00		91,497,000.00	-	-	117,279,000.00	371,764,000.00	34,410,000.00	523,455,000.00	497,203,000.00	26,251,000.00
65	Jantedhunga Rural Municipality	22,151,000.00	4,423,000.00		74,348,000.00	-	-	100,924,000.00	251,429,000.00	24,960,000.00	377,315,000.00	357,361,000.00	19,953,000.00
66	Diprung Chuichumma Rural Municipality	18,535,000.00	5,821,000.00	393,000.00	84,830,000.00	-	-	109,582,000.00	330,536,000.00	16,204,000.00	456,323,000.00	431,853,000.00	24,469,000.00
67	Baharapokhari Rural Municipality	2,607,000.00	4,457,000.00	-	73,817,000.00	-	-	80,882,000.00	228,259,000.00	22,777,000.00	331,919,000.00	322,481,000.00	9,437,000.00
68	Rawa Besi Rural Municipality	13,511,000.00	4,293,000.00	1,227,000.00	66,954,000.00	1,305,000.00	-	87,292,000.00	248,447,000.00	31,790,000.00	367,530,000.00	338,141,000.00	29,389,000.00
69	Sakela Rural Municipality	26,639,000.00	2,720,000.00		59,993,000.00	-	-	89,353,000.00	193,827,000.00	19,963,000.00	303,144,000.00	281,639,000.00	21,505,000.00
70	Soludhudkunda Municipality	67,157,000.00	28,342,000.00		149,052,000.00	-	-	244,552,000.00	444,690,000.00	27,514,000.00	716,757,000.00	649,617,000.00	67,139,000.00
71	Khumbu Pasanglhamu Rural Municipality	190,899,000.00	225,659,000.00		229,765,000.00	-	-	646,324,000.00	195,912,000.00	16,520,000.00	858,757,000.00	481,819,000.00	376,937,000.00
72	Maapaya Dudhkoshi Rural Municipality	26,729,000.00	3,044,000.00	7,216,000.00	77,260,000.00	-	-	114,250,000.00	269,769,000.00	23,195,000.00	407,215,000.00	375,076,000.00	32,138,000.00

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
73	Dudhkaushika Rural Municipality	5,767,000.00	12,559,000.00		93,622,000.00	-	-	111,948,000.00	445,542,000.00	28,856,000.00	586,346,000.00	581,235,000.00	5,111,000.00
74	Nechasalyan Rural Municipality	9,579,000.00	4,857,000.00		62,299,000.00	-	11,179,000.00	87,916,000.00	316,883,000.00	16,237,000.00	421,036,000.00	409,281,000.00	11,755,000.00
75	Mahakulung Rural Municipality	-	41,089,000.00		101,040,000.00	-	2,227,000.00	144,356,000.00	199,348,000.00	24,470,000.00	368,175,000.00	337,001,000.00	31,173,000.00
76	Likhu Pike Rural Municipality	13,361,000.00	6,980,000.00	814,000.00	50,776,000.00	-	-	71,933,000.00	160,061,000.00	17,283,000.00	249,278,000.00	231,015,000.00	18,263,000.00
77	Sotang Rural Municipality	29,786,000.00	2,709,000.00		64,489,000.00	-	4,435,000.00	101,422,000.00	220,429,000.00	16,648,000.00	338,500,000.00	321,869,000.00	16,630,000.00
78	Siddhi Charan Municipality	23,051,000.00	17,249,000.00		107,010,000.00	-	-	147,311,000.00	429,493,000.00	27,425,000.00	604,230,000.00	566,025,000.00	38,204,000.00
79	Khijidemba Rural Municipality	6,775,000.00	4,445,000.00		81,676,000.00	-	-	92,896,000.00	230,725,000.00	15,931,000.00	339,554,000.00	333,045,000.00	6,508,000.00
80	Champadevi Rural Municipality	8,865,000.00	5,275,000.00		80,598,000.00	-	-	94,739,000.00	305,480,000.00	16,361,000.00	416,582,000.00	407,765,000.00	8,816,000.00
81	Chinssugadi Rural Municipality	12,341,000.00	4,287,000.00		72,473,000.00	-	-	89,102,000.00	295,965,000.00	26,226,000.00	411,294,000.00	381,167,000.00	30,126,000.00
82	Manebhangyang Rural Municipality	27,376,000.00	6,468,000.00		86,254,000.00	-	-	120,098,000.00	302,488,000.00	20,561,000.00	443,148,000.00	413,790,000.00	29,357,000.00
83	Molung Rural Municipality	43,762,000.00	9,741,000.00		75,114,000.00	-	-	128,618,000.00	289,636,000.00	18,147,000.00	436,402,000.00	382,682,000.00	53,719,000.00
84	Lekhu Rural Municipality	11,074,000.00	3,901,000.00		68,672,000.00	-	-	83,648,000.00	248,410,000.00	23,959,000.00	356,017,000.00	349,572,000.00	6,445,000.00
85	Sunkoshi Rural Municipality	17,487,000.00	6,417,000.00	(301,000.00)	81,850,000.00	-	-	105,453,000.00	299,088,000.00	23,204,000.00	427,746,000.00	400,819,000.00	26,927,000.00
86	Kataari Municipality	11,340,000.00	27,039,000.00		215,589,000.00	-	-	253,969,000.00	517,147,000.00	42,590,000.00	813,707,000.00	807,443,000.00	6,264,000.00
87	Chaudandigadhi Municipality	33,581,000.00	21,596,000.00		169,590,000.00	-	-	224,768,000.00	483,633,000.00	32,051,000.00	740,453,000.00	727,803,000.00	12,650,000.00
88	Triyuga Municipality	73,964,000.00	60,782,000.00		274,836,000.00	-	-	409,584,000.00	1,032,555,000.00	58,470,000.00	1,500,610,000.00	1,410,481,000.00	90,128,000.00
89	Belka Municipality	77,225,000.00	13,824,000.00		149,219,000.00	-	-	240,269,000.00	447,222,000.00	29,531,000.00	717,022,000.00	633,912,000.00	83,110,000.00
90	Udayourgadi Rural Municipality	51,986,000.00	9,684,000.00		115,841,000.00	-	-	177,512,000.00	437,717,000.00	34,597,000.00	649,827,000.00	600,763,000.00	49,064,000.00
91	Tamli Rural Municipality	11,469,000.00	1,944,000.00	7,634,000.00	72,935,000.00	-	-	93,984,000.00	236,897,000.00	23,646,000.00	354,528,000.00	340,169,000.00	14,359,000.00
92	Rautaami Rural Municipality	30,081,000.00	4,891,000.00		100,440,000.00	-	-	135,413,000.00	356,916,000.00	14,275,000.00	506,605,000.00	456,386,000.00	50,219,000.00
93	Limchibung Rural Municipality	7,474,000.00	4,054,000.00		65,551,000.00	-	-	77,080,000.00	192,128,000.00	18,715,000.00	287,924,000.00	267,992,000.00	19,932,000.00
94	Aarjundahara Municipality	46,273,000.00	69,331,000.00		241,761,000.00	33,648,000.00	-	391,015,000.00	482,649,000.00	48,922,000.00	922,587,000.00	893,671,000.00	28,915,000.00
95	Kankai Municipality	48,193,000.00	53,957,000.00		139,752,000.00	-	2,730,000.00	244,634,000.00	346,294,000.00	37,241,000.00	628,170,000.00	594,686,000.00	33,484,000.00
96	Gauradaha Rural Municipality	36,533,000.00	47,622,000.00	(772,000.00)	149,889,000.00	-	5,471,000.00	238,744,000.00	460,128,000.00	67,739,000.00	766,612,000.00	761,238,000.00	5,374,000.00
97	Damak Municipality	60,786,000.00	190,023,000.00		233,187,000.00	3,566,000.00	-	487,564,000.00	796,440,000.00	53,182,000.00	1,337,187,000.00	1,302,102,000.00	35,084,000.00
98	Biratamod Municipality	319,439,000.00	176,056,000.00		242,225,000.00	34,844,000.00	-	772,565,000.00	702,521,000.00	54,764,000.00	1,529,852,000.00	1,151,846,000.00	378,005,000.00
99	Bhadrapur Municipality	113,717,000.00	67,188,000.00		168,504,000.00	-	-	349,410,000.00	465,574,000.00	33,343,000.00	848,328,000.00	791,648,000.00	56,679,000.00
100	Mechhinagar Municipality	188,910,000.00	167,693,000.00	(4,172,000.00)	267,175,000.00	-	-	619,605,000.00	1,056,920,000.00	53,641,000.00	1,730,167,000.00	1,465,753,000.00	264,414,000.00
101	Shivashatashi Municipality	71,368,000.00	44,120,000.00		170,239,000.00	5,987,000.00	-	291,715,000.00	587,586,000.00	49,391,000.00	928,693,000.00	869,275,000.00	59,418,000.00
102	Kachankawal Rural Municipality	17,386,000.00	18,345,000.00		107,892,000.00	-	-	143,624,000.00	363,464,000.00	29,576,000.00	536,665,000.00	529,592,000.00	7,072,000.00
103	Kamal Rural Municipality	16,872,000.00	27,361,000.00		124,780,000.00	-	-	169,013,000.00	410,812,000.00	48,860,000.00	628,686,000.00	621,230,000.00	7,456,000.00
104	Gauriganj Municipality	50,235,000.00	18,059,000.00		100,859,000.00	-	-	169,153,000.00	281,627,000.00	31,525,000.00	482,307,000.00	425,378,000.00	56,928,000.00
105	Jhapa Rural Municipality	68,097,000.00	21,068,000.00		103,652,000.00	-	-	192,818,000.00	299,760,000.00	21,530,000.00	514,109,000.00	465,526,000.00	48,583,000.00
106	Baradarshi Rural Municipality	43,647,000.00	20,520,000.00	-	101,701,000.00	8,117,000.00	1,347,000.00	175,332,000.00	286,628,000.00	34,490,000.00	496,452,000.00	470,057,000.00	26,394,000.00
107	Buddhashanti Rural Municipality	18,837,000.00	33,348,000.00		123,880,000.00	-	1,993,000.00	178,060,000.00	364,794,000.00	37,998,000.00	580,853,000.00	576,532,000.00	4,320,000.00
108	Haldibaari Rural Municipality	2,512,000.00	19,296,000.00		98,378,000.00	-	-	120,187,000.00	295,205,000.00	35,855,000.00	451,249,000.00	442,771,000.00	8,477,000.00
109	Biratnagar Metropolitan	123,460,000.00	612,247,000.00		554,747,000.00	-	3,277,000.00	1,293,732,000.00	1,045,267,000.00	67,953,000.00	2,406,953,000.00	2,256,655,000.00	150,298,000.00
110	Urlabari Municipality	97,209,000.00	77,042,000.00		165,239,000.00	3,788,000.00	8,000,000.00	351,281,000.00	688,520,000.00	39,748,000.00	1,079,550,000.00	1,014,449,000.00	65,100,000.00
111	Shanischhare Municipality	172,378,000.00	47,684,000.00		152,491,000.00	-	-	372,553,000.00	458,274,000.00	36,733,000.00	867,561,000.00	731,028,000.00	136,532,000.00
112	Belbari Municipality	57,046,000.00	64,269,000.00		209,845,000.00	20,411,000.00	11,126,000.00	362,700,000.00	471,867,000.00	36,319,000.00	870,888,000.00	834,402,000.00	36,485,000.00
113	Rangeli Municipality	18,801,000.00	47,862,000.00		156,578,000.00	-	-	223,242,000.00	448,942,000.00	41,275,000.00	713,459,000.00	692,734,000.00	20,724,000.00
114	Ratuwamai Municipality	87,783,000.00	30,915,000.00		159,651,000.00	-	-	278,350,000.00	445,173,000.00	45,686,000.00	769,210,000.00	716,321,000.00	52,889,000.00

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
115	Letang Municipality	45,836,000.00	34,246,000.00		148,809,000.00	3,500,000.00	-	232,392,000.00	310,738,000.00	27,046,000.00	570,177,000.00	517,609,000.00	52,567,000.00
116	Sunwarshi Municipality	29,113,000.00	15,953,000.00		138,303,000.00	-	-	183,370,000.00	372,447,000.00	42,817,000.00	598,634,000.00	590,253,000.00	8,380,000.00
117	Sundar haraicha Municipality	171,937,000.00	145,050,000.00	(90,315,000.00)	406,727,000.00	21,426,000.00	-	654,825,000.00	758,598,000.00	36,605,000.00	1,450,030,000.00	1,156,481,000.00	293,548,000.00
118	Katahari Rural Municipality	68,375,000.00	35,859,000.00		114,785,000.00	-	-	219,021,000.00	271,865,000.00	26,469,000.00	517,355,000.00	484,193,000.00	33,162,000.00
119	Kanepokhari Rural Municipality	79,525,000.00	16,637,000.00		118,075,000.00	-	-	214,238,000.00	352,075,000.00	22,030,000.00	588,343,000.00	517,276,000.00	71,066,000.00
120	Kerabari Rural Municipality	100,864,000.00	37,062,000.00	-	178,631,000.00	2,819,000.00	9,339,000.00	328,717,000.00	299,451,000.00	24,479,000.00	652,648,000.00	529,588,000.00	123,060,000.00
121	Gramthan Rural Municipality	90,499,000.00	13,179,000.00		99,004,000.00	-	-	202,683,000.00	416,641,000.00	32,212,000.00	651,537,000.00	576,878,000.00	74,658,000.00
122	Jahadaa Rural Municipality	50,412,000.00	15,219,000.00		99,909,000.00	-	-	165,540,000.00	412,752,000.00	26,689,000.00	604,982,000.00	546,218,000.00	58,764,000.00
123	Dhanpalthan Rural Municipality	140,386,000.00	14,548,000.00		120,755,000.00	-	-	275,690,000.00	383,297,000.00	23,577,000.00	682,565,000.00	583,222,000.00	99,342,000.00
124	Budiganga Rural Municipality	120,387,000.00	65,338,000.00	12,019,000.00	133,907,000.00	-	-	331,652,000.00	340,357,000.00	29,736,000.00	701,746,000.00	612,366,000.00	89,380,000.00
125	Miklajung Rural Municipality	99,279,000.00	12,978,000.00		121,030,000.00	5,894,000.00	4,813,000.00	243,996,000.00	336,291,000.00	31,481,000.00	611,770,000.00	538,334,000.00	73,435,000.00
126	Itahari Sub-metropolitan	45,262,000.00	397,390,000.00		421,042,000.00	-	-	863,695,000.00	1,278,213,000.00	60,397,000.00	2,202,306,000.00	2,122,643,000.00	79,663,000.00
127	Dharan Sub-metropolitan	144,481,000.00	294,138,000.00		319,029,000.00	-	5,550,000.00	763,199,000.00	786,486,000.00	66,324,000.00	1,616,010,000.00	1,523,212,000.00	92,798,000.00
128	Inarwa Municipality	156,114,000.00	83,285,000.00		162,810,000.00	-	-	402,210,000.00	429,222,000.00	45,643,000.00	877,076,000.00	770,811,000.00	106,265,000.00
129	Duhawi Municipality	23,915,000.00	83,835,000.00	(25,607,000.00)	171,518,000.00	-	-	253,662,000.00	534,770,000.00	40,116,000.00	828,548,000.00	814,721,000.00	13,826,000.00
130	Baraha Municipality	72,853,000.00	64,533,000.00		160,988,000.00	-	-	298,375,000.00	601,681,000.00	41,523,000.00	941,580,000.00	914,092,000.00	27,488,000.00
131	Ramdhuni Municipality	119,395,000.00	39,360,000.00		152,696,000.00	10,993,000.00	-	322,446,000.00	390,621,000.00	27,858,000.00	740,926,000.00	741,505,000.00	(578,000.00)
132	Koshi Rural Municipality	47,762,000.00	20,054,000.00	-	114,502,000.00	-	-	182,319,000.00	299,317,000.00	15,154,000.00	496,791,000.00	418,584,000.00	78,207,000.00
133	Gadhi Rural Municipality	37,828,000.00	28,588,000.00		89,435,000.00	-	-	155,851,000.00	321,423,000.00	21,720,000.00	498,994,000.00	498,182,000.00	812,000.00
134	Dewangunj Rural Municipality	5,587,000.00	29,012,000.00	(1,075,000.00)	90,603,000.00	-	-	124,127,000.00	301,628,000.00	28,333,000.00	454,090,000.00	439,074,000.00	15,016,000.00
135	Barju Rural Municipality	31,328,000.00	10,311,000.00	225,000.00	99,080,000.00	-	-	140,946,000.00	286,054,000.00	27,802,000.00	454,803,000.00	427,351,000.00	27,452,000.00
136	Bhokraha Rural Municipality	(4,990,000.00)	8,663,000.00		119,896,000.00	-	-	123,569,000.00	293,273,000.00	20,368,000.00	437,211,000.00	449,873,000.00	(12,661,000.00)
137	Harinagar Rural Municipality	12,793,000.00	9,153,000.00	6,407,000.00	110,003,000.00	-	-	138,357,000.00	330,700,000.00	22,286,000.00	491,343,000.00	452,911,000.00	38,432,000.00
138	Kanchanrup Municipality	58,059,000.00	30,411,000.00		129,797,000.00	-	-	218,269,000.00	413,936,000.00	21,552,000.00	653,758,000.00	615,684,000.00	38,073,000.00
139	Khadak Municipality	23,343,000.00	13,941,000.00	2,484,000.00	127,303,000.00	5,739,000.00	-	172,811,000.00	479,796,000.00	18,962,000.00	671,570,000.00	643,407,000.00	28,162,000.00
140	Dakneshwori Municipality	132,219,000.00	6,579,000.00		119,651,000.00	-	-	258,450,000.00	343,047,000.00	9,375,000.00	610,873,000.00	476,387,000.00	134,485,000.00
141	Bodebarsign Municipality	81,439,000.00	9,098,000.00		103,820,000.00	-	-	194,358,000.00	397,878,000.00	16,133,000.00	608,370,000.00	563,388,000.00	44,982,000.00
142	Rajbiraj Municipality	91,328,000.00	39,979,000.00		146,397,000.00	-	-	277,705,000.00	661,382,000.00	21,684,000.00	960,772,000.00	816,437,000.00	144,334,000.00
143	Shambhunath Municipality	39,370,000.00	10,005,000.00		113,490,000.00	-	-	162,866,000.00	297,771,000.00	14,790,000.00	475,428,000.00	409,202,000.00	66,226,000.00
144	Saptakoshi Municipality	55,143,000.00	12,436,000.00		82,433,000.00	-	-	150,013,000.00	234,318,000.00	11,087,000.00	395,419,000.00	346,479,000.00	48,939,000.00
145	Surunga Municipality	79,252,000.00	13,550,000.00		140,821,000.00	-	-	233,624,000.00	377,972,000.00	18,151,000.00	629,749,000.00	580,596,000.00	49,153,000.00
146	Hanumaannagar Kaankalini Municipality	40,470,000.00	24,600,000.00		121,440,000.00	-	-	186,512,000.00	367,332,000.00	19,338,000.00	573,182,000.00	530,332,000.00	42,850,000.00
147	Agnisair Krishnasabaran Rural Municipality	32,990,000.00	5,937,000.00		95,614,000.00	-	-	134,542,000.00	263,950,000.00	19,265,000.00	417,758,000.00	385,304,000.00	32,453,000.00
148	Chhinnamasta Rural Municipality	6,536,000.00	6,445,000.00		80,851,000.00	-	-	93,833,000.00	215,735,000.00	11,253,000.00	320,822,000.00	322,090,000.00	(1,268,000.00)
149	Tirahu Rural Municipality	44,024,000.00	2,397,000.00	324,000.00	72,412,000.00	-	-	119,158,000.00	182,055,000.00	9,806,000.00	311,020,000.00	297,348,000.00	13,671,000.00
150	Tilati Koiladi Rural Municipality	48,605,000.00	8,993,000.00		82,942,000.00	-	-	140,542,000.00	293,475,000.00	18,923,000.00	452,942,000.00	453,151,000.00	(209,000.00)
151	Balan-Vihul Rural Municipality	18,252,000.00	4,757,000.00		70,458,000.00	-	-	93,469,000.00	292,534,000.00	18,793,000.00	404,797,000.00	390,775,000.00	14,022,000.00
152	Bishnupur Rural Municipality	45,191,000.00	3,836,000.00		74,533,000.00	-	-	123,560,000.00	276,981,000.00	6,673,000.00	407,215,000.00	405,191,000.00	2,023,000.00
153	Rajgadh Rural Municipality	22,570,000.00	5,909,000.00		89,584,000.00	-	-	118,063,000.00	243,245,000.00	13,362,000.00	374,671,000.00	356,564,000.00	18,106,000.00
154	Mahadewa Rural Municipality	26,273,000.00	1,534,000.00		81,857,000.00	-	-	109,665,000.00	236,801,000.00	16,087,000.00	362,554,000.00	361,093,000.00	1,461,000.00
155	Rupeni Rural Municipality	121,345,000.00	9,973,000.00		88,008,000.00	-	-	219,327,000.00	263,868,000.00	14,845,000.00	498,042,000.00	341,068,000.00	156,974,000.00

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
156	Karnjhaa Municipality	82,239,000.00	5,651,000.00		141,717,000.00	-	-	229,607,000.00	225,927,000.00	22,745,000.00	478,281,000.00	384,289,000.00	93,992,000.00
157	Kalyanpur Municipality	158,803,000.00	29,526,000.00		121,491,000.00	-	-	309,821,000.00	397,412,000.00	21,198,000.00	728,431,000.00	597,464,000.00	130,967,000.00
158	Golabazar Municipality	120,461,000.00	61,256,000.00		130,804,000.00	-	-	312,522,000.00	498,683,000.00	22,905,000.00	834,112,000.00	784,383,000.00	49,728,000.00
159	Dhangadhimaai Municipality	83,562,000.00	25,579,000.00		132,754,000.00	-	-	241,895,000.00	327,056,000.00	19,896,000.00	588,848,000.00	484,211,000.00	104,637,000.00
160	Mechaiya Municipality	147,750,000.00	41,703,000.00		120,640,000.00	-	-	310,094,000.00	396,677,000.00	24,369,000.00	731,142,000.00	580,029,000.00	151,112,000.00
161	Lahan Municipality	256,189,000.00	131,858,000.00	36,781,000.00	180,799,000.00	-	-	605,629,000.00	596,682,000.00	24,860,000.00	1,227,173,000.00	1,071,499,000.00	155,673,000.00
162	Siraha Municipality	112,986,000.00	35,662,000.00		152,700,000.00	-	-	301,349,000.00	614,272,000.00	26,521,000.00	942,142,000.00	931,702,000.00	10,440,000.00
163	Sukhipur Municipality	115,588,000.00	14,796,000.00		99,324,000.00	-	-	229,708,000.00	360,896,000.00	19,659,000.00	610,264,000.00	506,633,000.00	103,631,000.00
164	Arnama Rural Municipality	68,718,000.00	10,814,000.00		73,490,000.00	-	-	153,022,000.00	213,032,000.00	12,414,000.00	378,470,000.00	351,794,000.00	26,675,000.00
165	Aurahi Rural Municipality	84,407,000.00	11,117,000.00		72,693,000.00	-	-	168,218,000.00	287,174,000.00	17,383,000.00	472,775,000.00	411,960,000.00	60,814,000.00
166	Naraha Rural Municipality	54,306,000.00	2,290,000.00	(21,397,000.00)	64,801,000.00	-	-	100,001,000.00	181,893,000.00	17,800,000.00	299,694,000.00	220,801,000.00	78,893,000.00
167	Nawarajpur Rural Municipality	66,798,000.00	3,817,000.00		68,961,000.00	-	-	139,577,000.00	226,784,000.00	12,665,000.00	379,026,000.00	348,267,000.00	30,759,000.00
168	Bariyarpatti Rural Municipality	157,201,000.00	6,604,000.00		76,216,000.00	-	-	240,022,000.00	208,641,000.00	16,933,000.00	465,597,000.00	409,696,000.00	55,900,000.00
169	Bishnupur Rural Municipality	108,165,000.00	3,745,000.00		62,635,000.00	-	-	174,546,000.00	177,955,000.00	13,710,000.00	366,212,000.00	296,148,000.00	70,064,000.00
170	Bhagwanpur Rural Municipality	85,263,000.00	1,366,000.00		67,754,000.00	-	-	154,384,000.00	246,779,000.00	17,108,000.00	418,271,000.00	348,523,000.00	69,747,000.00
171	Laxmipur Rural Municipality	154,329,000.00	2,236,000.00	21,470,000.00	81,326,000.00	-	-	259,363,000.00	245,107,000.00	14,417,000.00	518,888,000.00	489,518,000.00	29,369,000.00
172	Sakhuwanankarkatty Rural Municipality	20,438,000.00	2,748,000.00		64,236,000.00	-	-	87,423,000.00	190,932,000.00	15,580,000.00	293,936,000.00	275,404,000.00	18,531,000.00
173	Janakpurdham Sub-metropolitan	488,416,000.00	164,656,000.00		261,220,000.00	4,382,000.00	-	918,675,000.00	844,106,000.00	35,521,000.00	1,798,303,000.00	1,436,832,000.00	361,471,000.00
174	Kamala Municipality	158,015,000.00	9,012,000.00		105,583,000.00	-	-	272,610,000.00	251,658,000.00	14,828,000.00	539,097,000.00	498,159,000.00	40,937,000.00
175	Chireshwornath Municipality	84,845,000.00	10,262,000.00		114,729,000.00	-	-	209,838,000.00	301,005,000.00	17,206,000.00	528,050,000.00	364,777,000.00	163,272,000.00
176	Ganeshman Charnath Municipality	109,933,000.00	7,227,000.00	315,000.00	154,504,000.00	-	-	271,981,000.00	273,869,000.00	33,647,000.00	579,499,000.00	539,868,000.00	39,630,000.00
177	Dhanusadham Municipality	115,344,000.00	14,384,000.00		127,540,000.00	3,992,000.00	-	261,261,000.00	284,150,000.00	18,411,000.00	563,823,000.00	529,308,000.00	34,515,000.00
178	Nagaraien Municipality	156,164,000.00	3,718,000.00		90,610,000.00	-	-	250,493,000.00	292,929,000.00	8,299,000.00	551,721,000.00	258,582,000.00	293,139,000.00
179	Mithila Municipality	204,164,000.00	17,484,000.00		163,674,000.00	-	-	385,324,000.00	352,907,000.00	9,935,000.00	748,166,000.00	497,743,000.00	250,422,000.00
180	Bideha Municipality	26,797,000.00	4,475,000.00		91,630,000.00	-	-	122,903,000.00	333,966,000.00	19,000,000.00	475,870,000.00	442,547,000.00	33,322,000.00
181	Sahidnagar Municipality	91,082,000.00	4,613,000.00	5,000.00	112,250,000.00	-	-	207,952,000.00	354,562,000.00	13,439,000.00	575,953,000.00	514,983,000.00	60,970,000.00
182	Sabaila Municipality	361,344,000.00	16,942,000.00		129,634,000.00	-	-	507,921,000.00	326,660,000.00	12,046,000.00	846,629,000.00	588,297,000.00	258,331,000.00
183	Hanspur Municipality	40,165,000.00	13,617,000.00		98,963,000.00	-	-	152,746,000.00	329,080,000.00	8,554,000.00	490,381,000.00	478,457,000.00	11,923,000.00
184	Aaurahi Rural Municipality	26,762,000.00	6,622,000.00		66,503,000.00	-	-	99,887,000.00	226,779,000.00	13,033,000.00	339,700,000.00	312,068,000.00	27,632,000.00
185	Janaknandini Rural Municipality	82,218,000.00	3,690,000.00		71,842,000.00	-	-	157,751,000.00	282,378,000.00	13,316,000.00	453,447,000.00	387,490,000.00	65,957,000.00
186	Dhanauji Rural Municipality	78,666,000.00	4,897,000.00		62,798,000.00	-	-	146,362,000.00	150,486,000.00	6,110,000.00	302,959,000.00	133,299,000.00	169,659,000.00
187	Bateshwor Rural Municipality	39,082,000.00	2,493,000.00		70,858,000.00	-	-	112,434,000.00	212,103,000.00	13,409,000.00	337,946,000.00	289,694,000.00	48,252,000.00
188	Mithila Bihari Municipality	106,776,000.00	5,581,000.00		91,148,000.00	-	-	203,505,000.00	261,748,000.00	11,665,000.00	476,919,000.00	435,992,000.00	40,926,000.00
189	Mukhiyapatti Rural Municipality	115,998,000.00	6,039,000.00		76,407,000.00	-	-	198,445,000.00	212,256,000.00	18,190,000.00	428,891,000.00	411,109,000.00	17,782,000.00
190	Laxminiya Rural Municipality	23,635,000.00	7,741,000.00		74,500,000.00	-	-	105,877,000.00	252,879,000.00	7,399,000.00	366,156,000.00	352,101,000.00	14,054,000.00
191	Gaushala Municipality	234,258,000.00	42,853,000.00		184,709,000.00	-	-	461,821,000.00	376,226,000.00	22,714,000.00	860,762,000.00	560,107,000.00	300,655,000.00
192	Jaleshowr Municipality	68,848,000.00	22,986,000.00		127,384,000.00	-	-	219,219,000.00	418,214,000.00	24,228,000.00	661,662,000.00	629,180,000.00	32,481,000.00
193	Bardibas Municipality	193,804,000.00	52,466,000.00		313,512,000.00	-	-	559,782,000.00	574,525,000.00	21,810,000.00	1,156,118,000.00	962,948,000.00	193,169,000.00
194	Balawa Municipality	40,236,000.00	24,560,000.00		104,287,000.00	-	-	169,084,000.00	299,492,000.00	15,895,000.00	484,473,000.00	430,821,000.00	53,651,000.00
195	Bhangaha Municipality	116,816,000.00	9,751,000.00		124,254,000.00	-	-	250,822,000.00	331,534,000.00	20,982,000.00	603,339,000.00	534,864,000.00	68,474,000.00
196	Matihani Municipality	51,783,000.00	9,042,000.00		85,576,000.00	-	-	146,402,000.00	229,048,000.00	17,427,000.00	392,878,000.00	356,032,000.00	36,845,000.00
197	Manara Shisawa Municipality	144,317,000.00	15,279,000.00		110,301,000.00	-	-	269,897,000.00	366,538,000.00	19,123,000.00	655,560,000.00	552,062,000.00	103,497,000.00

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
198	Ramgopalpur Municipality	165,000.00	12,920,000.00	(1,074,000.00)	94,782,000.00	-	-	106,794,000.00	257,010,000.00	19,460,000.00	383,265,000.00	373,198,000.00	10,067,000.00
199	Loharpatti Municipality	30,124,000.00	15,272,000.00		99,584,000.00	-	-	144,981,000.00	338,687,000.00	14,254,000.00	497,923,000.00	431,011,000.00	66,911,000.00
200	Ekdara Rural Municipality	60,572,000.00	8,553,000.00	(1,848,000.00)	76,203,000.00	-	-	143,481,000.00	225,886,000.00	7,235,000.00	376,602,000.00	307,707,000.00	68,895,000.00
201	Aaurahi Municipality	98,507,000.00	8,672,000.00		87,797,000.00	-	-	194,977,000.00	332,876,000.00	19,128,000.00	546,982,000.00	453,962,000.00	93,020,000.00
202	Pipara Rural Municipality	34,798,000.00	19,734,000.00	(180,000.00)	94,564,000.00	-	-	148,917,000.00	297,698,000.00	13,421,000.00	460,036,000.00	437,780,000.00	22,256,000.00
203	Mahottari Rural Municipality	9,704,000.00	9,203,000.00		74,186,000.00	-	-	93,095,000.00	220,087,000.00	19,179,000.00	332,361,000.00	313,822,000.00	18,539,000.00
204	Saamsi Rural Municipality	237,882,000.00	1,922,000.00		84,452,000.00	-	-	324,257,000.00	198,818,000.00	14,021,000.00	537,097,000.00	337,722,000.00	199,375,000.00
205	Sonama Rural Municipality	194,159,000.00	3,087,000.00		103,265,000.00	-	-	300,512,000.00	231,467,000.00	20,368,000.00	552,348,000.00	438,120,000.00	114,227,000.00
206	Ishwarpur Municipality	325,657,000.00	19,055,000.00	(23,489,000.00)	155,636,000.00	-	7,598,000.00	484,458,000.00	398,623,000.00	13,810,000.00	896,891,000.00	548,476,000.00	348,415,000.00
207	Kabilashi Municipality	144,990,000.00	8,261,000.00		110,452,000.00	-	-	263,705,000.00	347,165,000.00	16,318,000.00	627,188,000.00	520,134,000.00	107,053,000.00
208	Godaita Municipality	84,794,000.00	8,517,000.00		111,597,000.00	-	-	204,909,000.00	461,001,000.00	14,245,000.00	680,156,000.00	593,253,000.00	86,903,000.00
209	Barhathawa Municipality	23,694,000.00	34,338,000.00	1,555,000.00	177,421,000.00	-	-	237,010,000.00	570,095,000.00	27,114,000.00	834,220,000.00	796,177,000.00	38,042,000.00
210	Balra Municipality	9,823,000.00	6,139,000.00		107,221,000.00	-	-	123,185,000.00	351,372,000.00	23,984,000.00	498,541,000.00	494,671,000.00	3,870,000.00
211	Bagmati Municipality	49,712,000.00	16,074,000.00		159,629,000.00	-	-	225,416,000.00	405,019,000.00	22,285,000.00	652,722,000.00	585,036,000.00	67,686,000.00
212	Malangwa Municipality	17,356,000.00	16,646,000.00	62,709,000.00	113,136,000.00	-	-	209,848,000.00	324,975,000.00	20,044,000.00	554,868,000.00	467,388,000.00	87,480,000.00
213	Lalbandi Municipality	70,323,000.00	45,433,000.00		197,889,000.00	26,489,000.00	-	340,135,000.00	614,481,000.00	22,801,000.00	977,417,000.00	884,268,000.00	93,149,000.00
214	Haripur Municipality	146,455,000.00	9,870,000.00	(5,134,000.00)	112,361,000.00	-	-	263,552,000.00	330,870,000.00	17,833,000.00	612,256,000.00	452,352,000.00	159,904,000.00
215	Haripurba Municipality	238,325,000.00	2,763,000.00		90,677,000.00	-	-	331,766,000.00	240,135,000.00	17,318,000.00	589,219,000.00	491,885,000.00	97,334,000.00
216	Hariban Municipality	51,243,000.00	32,581,000.00	155,000.00	150,008,000.00	-	-	233,988,000.00	468,465,000.00	23,785,000.00	726,240,000.00	705,290,000.00	20,949,000.00
217	Kaudena Rural Municipality	6,915,000.00	4,482,000.00		74,003,000.00	-	-	85,401,000.00	221,821,000.00	17,609,000.00	324,832,000.00	319,957,000.00	4,874,000.00
218	Chakraghata Rural Municipality	67,047,000.00	6,782,000.00		76,554,000.00	-	-	150,385,000.00	205,045,000.00	11,374,000.00	366,804,000.00	251,505,000.00	115,299,000.00
219	Chandranagar Rural Municipality	161,546,000.00	4,287,000.00		93,822,000.00	-	-	259,656,000.00	231,801,000.00	18,048,000.00	509,506,000.00	419,017,000.00	90,489,000.00
220	Dhankaul Rural Municipality	1,669,000.00	6,450,000.00		77,803,000.00	-	-	85,924,000.00	273,004,000.00	19,166,000.00	378,095,000.00	372,956,000.00	5,139,000.00
221	Parsa Rural Municipality	15,325,000.00	3,736,000.00		66,217,000.00	-	-	85,279,000.00	187,947,000.00	16,441,000.00	289,668,000.00	278,728,000.00	10,940,000.00
222	Basbariya Rural Municipality	40,136,000.00	764,000.00		73,410,000.00	-	-	114,311,000.00	218,334,000.00	14,215,000.00	346,860,000.00	238,780,000.00	108,080,000.00
223	Brahmapuri Rural Municipality	33,712,000.00	4,128,000.00		82,475,000.00	-	-	120,316,000.00	232,981,000.00	15,365,000.00	368,662,000.00	330,140,000.00	38,522,000.00
224	Ramnagar Rural Municipality	8,718,000.00	1,609,000.00		77,605,000.00	-	-	87,933,000.00	219,237,000.00	20,193,000.00	327,364,000.00	326,372,000.00	991,000.00
225	Bishnu Rural Municipality	82,883,000.00	4,169,000.00		74,506,000.00	-	-	161,558,000.00	198,741,000.00	19,256,000.00	379,557,000.00	293,292,000.00	86,264,000.00
226	Isnath Municipality	8,818,000.00	5,924,000.00	(2,116,000.00)	103,310,000.00	-	-	115,937,000.00	291,607,000.00	23,367,000.00	430,912,000.00	424,914,000.00	5,997,000.00
227	Kathariya Municipality	25,382,000.00	3,543,000.00		121,900,000.00	-	-	150,825,000.00	330,059,000.00	17,290,000.00	498,176,000.00	508,112,000.00	(9,935,000.00)
228	Gadimai Municipality	3,821,000.00	17,482,000.00		114,404,000.00	-	-	135,708,000.00	376,703,000.00	22,861,000.00	535,273,000.00	543,610,000.00	(8,336,000.00)
229	Guruda Municipality	12,375,000.00	8,253,000.00		133,018,000.00	-	-	153,647,000.00	436,315,000.00	24,467,000.00	614,429,000.00	604,433,000.00	9,996,000.00
230	Gujara Municipality	79,214,000.00	2,649,000.00	(99,000.00)	175,486,000.00	-	-	257,250,000.00	321,968,000.00	10,817,000.00	590,036,000.00	462,973,000.00	127,062,000.00
231	Gaur Municipality	12,971,000.00	23,034,000.00		94,506,000.00	8,812,000.00	-	139,324,000.00	356,972,000.00	19,315,000.00	515,612,000.00	501,965,000.00	13,646,000.00
232	Chandrapur Municipality	33,394,000.00	37,573,000.00		291,153,000.00	-	-	362,121,000.00	606,813,000.00	47,582,000.00	1,016,517,000.00	992,336,000.00	24,180,000.00
233	Dewahi Gonahi Municipality	28,377,000.00	4,863,000.00		93,290,000.00	-	-	126,532,000.00	322,550,000.00	19,710,000.00	468,793,000.00	429,693,000.00	39,099,000.00
234	Paroha Municipality	3,477,000.00	10,266,000.00		99,575,000.00	-	-	113,320,000.00	306,798,000.00	15,984,000.00	436,103,000.00	429,299,000.00	6,803,000.00
235	Phatuwabijpur Municipality	69,202,000.00	3,695,000.00		122,174,000.00	-	-	195,072,000.00	329,588,000.00	30,150,000.00	554,810,000.00	548,777,000.00	6,032,000.00
236	Brindawan Municipality	19,622,000.00	28,352,000.00		158,576,000.00	-	-	206,551,000.00	347,774,000.00	23,050,000.00	577,376,000.00	576,705,000.00	671,000.00
237	Baudhimai Municipality	65,750,000.00	5,604,000.00		95,442,000.00	-	-	166,797,000.00	283,108,000.00	19,050,000.00	468,956,000.00	434,412,000.00	34,543,000.00
238	Madhavnarayan Municipality	44,829,000.00	2,906,000.00		102,480,000.00	-	-	150,216,000.00	355,873,000.00	17,708,000.00	523,798,000.00	521,508,000.00	2,290,000.00
239	Maulapur Municipality	(9,209,000.00)	12,756,000.00	4,846,000.00	89,495,000.00	-	-	97,889,000.00	249,549,000.00	16,064,000.00	363,502,000.00	360,595,000.00	2,906,000.00

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
240	Rajdevi Municipality	26,468,000.00	10,292,000.00		84,149,000.00	-	-	120,911,000.00	334,909,000.00	21,030,000.00	476,850,000.00	463,895,000.00	12,954,000.00
241	Durga Bhagwati Rural Municipality	5,921,000.00	1,541,000.00		66,575,000.00	-	-	74,038,000.00	245,281,000.00	16,993,000.00	336,314,000.00	325,920,000.00	10,393,000.00
242	Yamunamai Rural Municipality	28,594,000.00	3,038,000.00	2,717,000.00	68,823,000.00	-	-	103,174,000.00	220,387,000.00	12,667,000.00	336,229,000.00	327,698,000.00	8,530,000.00
243	Rajpur Municipality	(30,209,000.00)	31,399,000.00	8,342,000.00	103,728,000.00	-	-	113,261,000.00	398,221,000.00	22,823,000.00	534,306,000.00	530,297,000.00	4,008,000.00
244	Kalaiya Sub-metropolitan	69,991,000.00	88,799,000.00	13,220,000.00	258,668,000.00	-	-	430,680,000.00	793,972,000.00	33,929,000.00	1,258,581,000.00	1,201,903,000.00	56,677,000.00
245	Jeetpur Shimara Sub-metropolitan	112,012,000.00	241,808,000.00		369,878,000.00	-	-	723,698,000.00	824,295,000.00	19,285,000.00	1,567,279,000.00	1,556,280,000.00	10,999,000.00
246	Kolhawi Municipality	18,078,000.00	48,234,000.00		146,668,000.00	-	-	212,981,000.00	365,517,000.00	24,023,000.00	602,522,000.00	547,737,000.00	54,785,000.00
247	Nijgud Municipality	59,056,000.00	28,178,000.00		250,650,000.00	-	-	337,885,000.00	352,277,000.00	19,040,000.00	709,203,000.00	666,208,000.00	42,995,000.00
248	Pacharauta Municipality	75,464,000.00	11,814,000.00		106,310,000.00	-	-	193,590,000.00	298,305,000.00	20,265,000.00	512,161,000.00	497,088,000.00	15,073,000.00
249	Mahagadi Municipality	26,510,000.00	10,726,000.00		132,559,000.00	-	-	169,796,000.00	510,202,000.00	20,485,000.00	700,483,000.00	704,331,000.00	(3,847,000.00)
250	Simrayngadi Municipality	137,955,000.00	28,451,000.00		115,730,000.00	-	-	282,138,000.00	336,414,000.00	22,673,000.00	641,225,000.00	647,663,000.00	(6,437,000.00)
251	Aadarsha Kotwal Rural Municipality	41,098,000.00	3,580,000.00		89,103,000.00	-	-	133,782,000.00	291,274,000.00	13,407,000.00	438,464,000.00	419,195,000.00	19,268,000.00
252	Karaiyamai Rural Municipality	31,183,000.00	5,726,000.00		81,250,000.00	-	-	118,160,000.00	239,468,000.00	11,849,000.00	369,477,000.00	344,954,000.00	24,522,000.00
253	Dewatal Rural Municipality	61,862,000.00	2,968,000.00		76,680,000.00	-	-	141,511,000.00	188,031,000.00	31,304,000.00	360,848,000.00	325,850,000.00	34,997,000.00
254	Paranipur Rural Municipality	25,014,000.00	33,386,000.00	(947,000.00)	74,212,000.00	-	-	131,666,000.00	197,043,000.00	14,537,000.00	343,248,000.00	331,486,000.00	11,761,000.00
255	Prasauni Rural Municipality	71,761,000.00	16,623,000.00	(15,959,000.00)	71,859,000.00	-	-	144,285,000.00	269,659,000.00	15,099,000.00	429,044,000.00	421,033,000.00	8,010,000.00
256	Pheta Rural Municipality	23,213,000.00	5,451,000.00		76,850,000.00	-	-	105,515,000.00	225,939,000.00	15,016,000.00	346,471,000.00	323,902,000.00	22,568,000.00
257	Baragadi Rural Municipality	46,738,000.00	2,948,000.00	349,000.00	83,435,000.00	-	-	133,471,000.00	228,853,000.00	36,416,000.00	398,741,000.00	356,277,000.00	42,464,000.00
258	Bishrampur Rural Municipality	4,799,000.00	4,797,000.00		84,803,000.00	-	-	94,400,000.00	194,314,000.00	11,776,000.00	300,491,000.00	297,132,000.00	3,358,000.00
259	Shubarna Rural Municipality	47,962,000.00	14,329,000.00	7,287,000.00	82,870,000.00	-	-	152,449,000.00	232,262,000.00	17,945,000.00	402,657,000.00	391,436,000.00	11,221,000.00
260	Birjung Metropolitan	177,252,000.00	627,468,000.00		462,943,000.00	-	1,816,000.00	1,269,480,000.00	1,253,295,000.00	47,057,000.00	2,569,833,000.00	2,533,167,000.00	36,666,000.00
261	Parshagadi Municipality	30,453,000.00	10,365,000.00		120,133,000.00	-	-	160,953,000.00	292,874,000.00	16,608,000.00	470,437,000.00	445,968,000.00	24,468,000.00
262	Pokhariya Municipality	21,938,000.00	5,677,000.00		104,346,000.00	-	-	131,962,000.00	353,342,000.00	17,794,000.00	503,098,000.00	439,821,000.00	63,276,000.00
263	Bahudarmai Municipality	31,217,000.00	10,456,000.00		97,529,000.00	-	-	139,203,000.00	290,046,000.00	21,437,000.00	450,686,000.00	407,975,000.00	42,711,000.00
264	Kalikamai Rural Municipality	7,300,000.00	3,309,000.00		68,832,000.00	-	-	79,441,000.00	197,818,000.00	19,345,000.00	296,605,000.00	295,490,000.00	1,114,000.00
265	Chhipaharmai Rural Municipality	11,010,000.00	4,056,000.00		84,057,000.00	-	-	99,124,000.00	234,901,000.00	17,949,000.00	351,974,000.00	337,461,000.00	14,512,000.00
266	Jagarnathpur Rural Municipality	57,727,000.00	5,646,000.00	30,425,000.00	87,895,000.00	-	-	181,695,000.00	244,791,000.00	18,768,000.00	445,255,000.00	423,300,000.00	21,954,000.00
267	Jirabhawani Rural Municipality	605,000.00	9,936,000.00		81,289,000.00	-	-	91,830,000.00	206,479,000.00	16,519,000.00	314,829,000.00	315,466,000.00	(636,000.00)
268	Thori Rural Municipality	18,063,000.00	4,267,000.00		90,651,000.00	-	-	112,982,000.00	262,422,000.00	12,013,000.00	387,418,000.00	374,300,000.00	13,118,000.00
269	Dhobini Rural Municipality	1,611,000.00	5,337,000.00		67,311,000.00	-	-	74,261,000.00	173,910,000.00	17,010,000.00	265,181,000.00	259,688,000.00	5,492,000.00
270	Pakaaha Mainpur Rural Municipality	3,369,000.00	47,620,000.00		66,620,000.00	-	-	117,609,000.00	190,437,000.00	14,294,000.00	322,340,000.00	299,834,000.00	22,506,000.00
271	Patewa Shugauli Rural Municipality	28,622,000.00	14,475,000.00		84,490,000.00	-	-	127,588,000.00	228,435,000.00	14,438,000.00	370,461,000.00	343,653,000.00	26,807,000.00
272	Bindabashini Rural Municipality	26,779,000.00	11,603,000.00		74,362,000.00	-	-	112,745,000.00	197,660,000.00	14,889,000.00	325,295,000.00	276,225,000.00	49,070,000.00
273	Shakhuwa Prasauni Rural Municipality	22,373,000.00	3,857,000.00		101,635,000.00	-	-	127,866,000.00	296,566,000.00	15,997,000.00	440,430,000.00	440,615,000.00	(184,000.00)
274	Jiri Municipality	60,472,000.00	8,441,000.00	(320,000.00)	100,885,000.00	-	-	169,478,000.00	288,639,000.00	40,326,000.00	498,444,000.00	439,100,000.00	59,343,000.00
275	Bhimeshwor Municipality	10,330,000.00	49,934,000.00	(245,000.00)	141,227,000.00	-	-	201,246,000.00	503,048,000.00	64,751,000.00	769,046,000.00	759,549,000.00	9,496,000.00
276	Kalinchwok Rural Municipality	52,319,000.00	3,848,000.00		107,079,000.00	-	-	163,247,000.00	375,459,000.00	36,282,000.00	574,988,000.00	517,081,000.00	57,907,000.00
277	Gaurisahnkar Rural Municipality	52,799,000.00	2,834,000.00	(94,000.00)	169,132,000.00	-	-	224,671,000.00	297,398,000.00	53,506,000.00	575,575,000.00	509,612,000.00	65,963,000.00
278	Tamakoshi Rural Municipality	15,520,000.00	7,072,000.00	(86,000.00)	113,386,000.00	-	-	135,893,000.00	320,954,000.00	36,346,000.00	493,194,000.00	476,631,000.00	16,563,000.00
279	Melung Rural Municipality	53,615,000.00	5,944,000.00	218,000.00	89,321,000.00	-	-	149,099,000.00	294,319,000.00	44,470,000.00	487,889,000.00	459,563,000.00	28,326,000.00
280	Bigu Rural Municipality	13,497,000.00	9,925,000.00	(6,000.00)	166,864,000.00	-	-	190,281,000.00	283,961,000.00	46,229,000.00	520,472,000.00	493,448,000.00	27,023,000.00

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
281	Baiteshwor Rural Municipality	2,220,000.00	11,028,000.00		93,108,000.00	-	-	106,357,000.00	322,349,000.00	47,882,000.00	476,589,000.00	478,829,000.00	(2,240,000.00)
282	Shailung Rural Municipality	19,327,000.00	6,136,000.00		99,104,000.00	-	-	124,569,000.00	315,334,000.00	40,622,000.00	480,526,000.00	453,488,000.00	27,038,000.00
283	Manthali Municipality	65,039,000.00	42,727,000.00		179,377,000.00	1,620,000.00	-	288,764,000.00	569,151,000.00	56,326,000.00	914,242,000.00	877,797,000.00	36,445,000.00
284	Ramechap Municipality	69,102,000.00	12,501,000.00	(23,000.00)	166,433,000.00	-	-	248,013,000.00	411,440,000.00	41,391,000.00	700,845,000.00	638,319,000.00	62,525,000.00
285	Umakunda Rural Municipality	9,385,000.00	7,487,000.00		137,579,000.00	-	-	154,451,000.00	279,420,000.00	46,930,000.00	480,802,000.00	436,142,000.00	44,660,000.00
286	Khadadevi Rural Municipality	13,900,000.00	16,301,000.00		114,968,000.00	-	-	145,170,000.00	374,874,000.00	44,029,000.00	564,075,000.00	538,289,000.00	25,785,000.00
287	Gokulganga Rural Municipality	16,505,000.00	7,085,000.00	10,659,000.00	126,588,000.00	-	-	160,838,000.00	284,436,000.00	35,632,000.00	480,907,000.00	425,205,000.00	55,701,000.00
288	Doramba Rural Municipality	66,304,000.00	6,389,000.00		107,675,000.00	-	-	180,369,000.00	317,529,000.00	42,967,000.00	540,866,000.00	428,363,000.00	112,503,000.00
289	Likhu Tamakoshi Rural Municipality	106,956,000.00	6,694,000.00	280,000.00	111,590,000.00	-	-	225,522,000.00	319,699,000.00	40,233,000.00	585,455,000.00	487,302,000.00	98,152,000.00
290	Sunapati Rural Municipality	39,105,000.00	5,675,000.00	105,000.00	85,421,000.00	-	-	130,306,000.00	302,936,000.00	56,954,000.00	490,197,000.00	458,469,000.00	31,728,000.00
291	Kamalmai Municipality	51,467,000.00	84,933,000.00		313,930,000.00	1,542,000.00	-	451,873,000.00	679,092,000.00	73,412,000.00	1,204,378,000.00	1,141,061,000.00	63,317,000.00
292	Dudhauli Municipality	5,936,000.00	38,388,000.00		250,512,000.00	-	-	294,837,000.00	586,591,000.00	75,357,000.00	956,787,000.00	948,079,000.00	8,707,000.00
293	Golanjor Rural Municipality	4,400,000.00	12,281,000.00		113,711,000.00	-	-	130,393,000.00	297,988,000.00	56,574,000.00	484,956,000.00	481,499,000.00	3,456,000.00
294	Ghanglе Rural Municipality	51,124,000.00	5,220,000.00	(234,000.00)	92,674,000.00	-	-	148,785,000.00	190,202,000.00	46,291,000.00	385,279,000.00	351,843,000.00	33,435,000.00
295	Tinpatan Rural Municipality	4,562,000.00	7,374,000.00		158,139,000.00	-	-	170,075,000.00	517,919,000.00	56,230,000.00	744,225,000.00	767,883,000.00	(23,657,000.00)
296	Phikal Rural Municipality	24,228,000.00	8,201,000.00		107,586,000.00	-	-	140,017,000.00	307,259,000.00	42,461,000.00	489,738,000.00	461,473,000.00	28,265,000.00
297	Marin Rural Municipality	4,009,000.00	23,715,000.00		136,550,000.00	-	-	164,275,000.00	317,118,000.00	48,022,000.00	529,416,000.00	521,226,000.00	8,189,000.00
298	Sunkoshi Rural Municipality	88,636,000.00	8,865,000.00		115,326,000.00	-	-	212,827,000.00	323,264,000.00	35,783,000.00	571,875,000.00	511,841,000.00	60,034,000.00
299	Hariharpurgadi Rural Municipality	41,285,000.00	15,606,000.00	(1,049,000.00)	146,341,000.00	-	-	202,183,000.00	348,848,000.00	38,417,000.00	589,450,000.00	535,354,000.00	54,095,000.00
300	Dhulikhel Municipality	53,965,000.00	85,913,000.00		162,557,000.00	9,637,000.00	-	312,073,000.00	417,253,000.00	48,528,000.00	777,855,000.00	722,969,000.00	54,885,000.00
301	Nomabuddha Municipality	61,213,000.00	24,454,000.00		138,248,000.00	-	-	223,916,000.00	384,260,000.00	55,133,000.00	663,310,000.00	592,181,000.00	71,128,000.00
302	Panauti Municipality	79,988,000.00	313,431,000.00		192,078,000.00	-	-	585,498,000.00	458,841,000.00	65,872,000.00	1,110,212,000.00	885,152,000.00	225,059,000.00
303	Panchakhal Municipality	113,442,000.00	37,453,000.00		175,939,000.00	-	-	326,836,000.00	377,814,000.00	65,007,000.00	769,659,000.00	658,493,000.00	111,165,000.00
304	Bnepa Municipality	32,504,000.00	120,009,000.00	(195,000.00)	260,017,000.00	7,198,000.00	-	419,534,000.00	510,860,000.00	59,828,000.00	990,223,000.00	979,122,000.00	11,100,000.00
305	Madandeupur Municipality	83,605,000.00	39,074,000.00		203,950,000.00	-	-	326,630,000.00	414,380,000.00	62,823,000.00	803,834,000.00	646,260,000.00	157,573,000.00
306	Khanikhola Rural Municipality	(4,518,000.00)	1,874,000.00	11,429,000.00	85,456,000.00	-	-	94,241,000.00	250,695,000.00	39,876,000.00	384,812,000.00	371,509,000.00	13,303,000.00
307	Chauridauraji Rural Municipality	116,128,000.00	10,087,000.00	-	96,087,000.00	-	-	222,304,000.00	389,061,000.00	36,115,000.00	647,481,000.00	536,104,000.00	111,376,000.00
308	Temal Rural Municipality	30,105,000.00	10,349,000.00		101,973,000.00	-	-	142,429,000.00	287,551,000.00	38,109,000.00	468,090,000.00	452,277,000.00	15,812,000.00
309	Bethanchwok Rural Municipality	28,728,000.00	113,420,000.00		82,816,000.00	-	-	224,965,000.00	302,561,000.00	49,946,000.00	577,473,000.00	565,050,000.00	12,423,000.00
310	Bhumlu Rural Municipality	47,901,000.00	17,342,000.00	(163,000.00)	170,400,000.00	-	-	235,480,000.00	289,259,000.00	39,241,000.00	563,980,000.00	548,266,000.00	15,714,000.00
311	Mahabharat Rural Municipality	162,028,000.00	4,508,000.00		97,859,000.00	-	-	264,395,000.00	281,805,000.00	50,437,000.00	596,638,000.00	433,895,000.00	162,743,000.00
312	Rosi Rural Municipality	46,312,000.00	13,516,000.00		142,885,000.00	-	-	202,713,000.00	376,362,000.00	45,999,000.00	625,075,000.00	581,624,000.00	43,450,000.00
313	Chutara Municipality	196,675,000.00	20,932,000.00	(3,243,000.00)	358,757,000.00	3,243,000.00	-	576,364,000.00	608,993,000.00	64,923,000.00	1,250,281,000.00	1,155,971,000.00	94,310,000.00
314	Melumchi Municipality	55,103,000.00	125,190,000.00	10,000,000.00	446,876,000.00	2,177,000.00	-	639,347,000.00	570,119,000.00	72,174,000.00	1,281,641,000.00	1,203,389,000.00	78,251,000.00
315	Barabise Municipality	57,136,000.00	9,015,000.00		144,828,000.00	10,600,000.00	-	221,580,000.00	339,400,000.00	51,898,000.00	612,878,000.00	583,020,000.00	29,858,000.00
316	Indrawati Rural Municipality	25,870,000.00	63,686,000.00	(37,382,000.00)	239,729,000.00	-	-	291,903,000.00	379,366,000.00	53,341,000.00	724,612,000.00	663,164,000.00	61,447,000.00
317	Jugal Rural Municipality	73,483,000.00	7,815,000.00	4,195,000.00	133,948,000.00	-	-	219,443,000.00	286,400,000.00	51,404,000.00	557,249,000.00	501,204,000.00	56,044,000.00
318	Tripurashwori Rural Municipality	45,213,000.00	8,050,000.00		79,272,000.00	-	-	132,535,000.00	252,206,000.00	37,654,000.00	422,396,000.00	382,015,000.00	40,380,000.00
319	Panchpokhari Rural Municipality	53,389,000.00	9,625,000.00		132,374,000.00	-	3,731,000.00	199,120,000.00	295,064,000.00	57,672,000.00	551,857,000.00	530,547,000.00	21,309,000.00
320	Balephi Rural Municipality	34,575,000.00	6,609,000.00	(1,600,000.00)	92,213,000.00	-	4,082,000.00	135,879,000.00	300,694,000.00	54,000,000.00	490,574,000.00	481,390,000.00	9,184,000.00
321	Bhotekoshi Rural Municipality	70,543,000.00	21,225,000.00	(637,000.00)	216,321,000.00	-	-	307,453,000.00	250,859,000.00	47,694,000.00	606,007,000.00	551,680,000.00	54,327,000.00
322	Lishankhu Rural Municipality	45,091,000.00	7,982,000.00		81,883,000.00	-	-	134,958,000.00	256,179,000.00	53,004,000.00	444,143,000.00	434,337,000.00	9,805,000.00

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
323	Sunkoshi Rural Municipality	3,199,000.00	15,164,000.00		87,132,000.00	-	-	105,495,000.00	325,795,000.00	46,606,000.00	477,898,000.00	477,552,000.00	345,000.00
324	Helambu Rural Municipality	24,378,000.00	11,245,000.00		113,560,000.00	-	-	149,184,000.00	271,122,000.00	38,032,000.00	458,339,000.00	447,558,000.00	10,780,000.00
325	Uttargaya Rural Municipality	46,541,000.00	6,851,000.00		92,420,000.00	-	-	145,813,000.00	215,755,000.00	32,876,000.00	394,445,000.00	316,811,000.00	77,633,000.00
326	Kalika Rural Municipality	39,405,000.00	4,356,000.00		71,807,000.00	-	-	115,570,000.00	212,786,000.00	35,079,000.00	363,436,000.00	318,899,000.00	44,537,000.00
327	Gosaikunda Rural Municipality	64,817,000.00	12,930,000.00		116,013,000.00	-	-	193,761,000.00	175,452,000.00	37,920,000.00	407,135,000.00	328,069,000.00	79,065,000.00
328	Naukunda Rural Municipality	43,396,000.00	4,353,000.00		74,727,000.00	-	-	122,477,000.00	225,441,000.00	44,397,000.00	392,315,000.00	333,471,000.00	58,843,000.00
329	Aamachhodingmo Rural Municipality	96,775,000.00	10,727,000.00		92,536,000.00	-	-	200,038,000.00	138,683,000.00	23,031,000.00	361,754,000.00	252,365,000.00	109,388,000.00
330	Belkot Gadhi Municipality	83,983,000.00	8,930,000.00		168,354,000.00	-	-	261,268,000.00	420,735,000.00	54,146,000.00	736,151,000.00	709,985,000.00	26,165,000.00
331	Bidur Municipality	9,357,000.00	57,588,000.00		217,313,000.00	-	-	284,259,000.00	566,052,000.00	59,216,000.00	909,528,000.00	893,476,000.00	16,052,000.00
332	Kakani Rural Municipality	24,767,000.00	9,730,000.00		121,660,000.00	-	-	156,158,000.00	340,626,000.00	45,264,000.00	542,049,000.00	528,138,000.00	13,911,000.00
333	Kispang Rural Municipality	3,980,000.00	8,431,000.00		85,678,000.00	-	-	98,090,000.00	205,755,000.00	52,835,000.00	356,681,000.00	354,734,000.00	1,946,000.00
334	Tadi Rural Municipality	20,910,000.00	4,791,000.00		82,021,000.00	-	-	107,722,000.00	265,477,000.00	45,081,000.00	418,282,000.00	399,125,000.00	19,157,000.00
335	Tarakeshwor Rural Municipality	10,117,000.00	5,828,000.00	(6,349,000.00)	78,303,000.00	-	-	87,899,000.00	220,879,000.00	46,252,000.00	355,032,000.00	348,683,000.00	6,348,000.00
336	Dupcheshwor Rural Municipality	10,829,000.00	6,527,000.00		101,644,000.00	-	-	119,001,000.00	354,680,000.00	59,427,000.00	533,109,000.00	510,821,000.00	22,288,000.00
337	Panchakanya Rural Municipality	21,834,000.00	7,190,000.00		77,358,000.00	-	-	106,383,000.00	257,393,000.00	38,810,000.00	402,587,000.00	376,481,000.00	26,106,000.00
338	Meghang Rural Municipality	43,887,000.00	4,273,000.00		77,682,000.00	-	-	125,843,000.00	231,594,000.00	46,154,000.00	403,593,000.00	350,503,000.00	53,089,000.00
339	Likhu Rural Municipality	27,261,000.00	7,497,000.00	-	97,763,000.00	-	-	132,523,000.00	235,541,000.00	32,344,000.00	400,409,000.00	349,730,000.00	50,678,000.00
340	Shibhapuri Rural Municipality	33,105,000.00	14,352,000.00		97,775,000.00	-	-	145,233,000.00	301,957,000.00	58,910,000.00	506,100,000.00	476,519,000.00	29,581,000.00
341	Surya Gadhi Rural Municipality	9,274,000.00	2,801,000.00		72,311,000.00	-	-	84,386,000.00	241,081,000.00	37,643,000.00	363,111,000.00	353,445,000.00	9,665,000.00
342	Dhunibesi Municipality	28,002,000.00	49,264,000.00	1,000.00	168,510,000.00	-	-	245,778,000.00	344,080,000.00	57,527,000.00	647,387,000.00	594,746,000.00	52,640,000.00
343	Nilakantha Municipality	104,264,000.00	40,165,000.00		213,291,000.00	-	-	357,721,000.00	625,421,000.00	77,124,000.00	1,060,266,000.00	992,550,000.00	67,716,000.00
344	Khaniyabas Rural Municipality	322,000.00	3,628,000.00		74,914,000.00	-	-	78,866,000.00	187,780,000.00	39,556,000.00	306,203,000.00	310,655,000.00	(4,451,000.00)
345	Gangajumuna Rural Municipality	40,600,000.00	5,857,000.00		100,396,000.00	-	-	146,854,000.00	322,266,000.00	40,727,000.00	509,849,000.00	493,651,000.00	16,197,000.00
346	Gajuri Rural Municipality	22,991,000.00	19,695,000.00		123,723,000.00	-	-	166,410,000.00	315,544,000.00	48,153,000.00	530,108,000.00	499,473,000.00	30,635,000.00
347	Gaichhi Rural Municipality	15,384,000.00	30,372,000.00		156,058,000.00	-	-	201,815,000.00	316,372,000.00	46,095,000.00	564,282,000.00	511,829,000.00	52,453,000.00
348	Jawalamukhi Rural Municipality	30,000.00	11,624,000.00		101,487,000.00	-	-	113,142,000.00	328,194,000.00	54,937,000.00	496,274,000.00	484,047,000.00	12,226,000.00
349	Tripurashwori Rural Municipality	2,191,000.00	14,234,000.00		100,179,000.00	-	-	116,605,000.00	345,759,000.00	38,020,000.00	500,385,000.00	496,798,000.00	3,586,000.00
350	Thakre Rural Municipality	20,256,000.00	27,744,000.00	4,229,000.00	176,966,000.00	-	-	229,195,000.00	350,017,000.00	59,259,000.00	638,473,000.00	602,264,000.00	36,209,000.00
351	Netrawati Dabajong Rural Municipality	34,351,000.00	5,615,000.00		73,981,000.00	1,208,000.00	-	115,156,000.00	212,522,000.00	46,115,000.00	373,794,000.00	356,431,000.00	17,362,000.00
352	Benighat Rorang Rural Municipality	76,926,000.00	16,717,000.00		155,306,000.00	-	-	248,950,000.00	419,242,000.00	50,849,000.00	719,041,000.00	688,737,000.00	30,304,000.00
353	Rubi Valley Rural Municipality	48,009,000.00	8,818,000.00		92,147,000.00	-	-	148,975,000.00	161,236,000.00	49,560,000.00	359,772,000.00	316,678,000.00	43,093,000.00
354	Shidlekh Rural Municipality	17,789,000.00	19,197,000.00		111,828,000.00	-	-	148,815,000.00	397,120,000.00	55,521,000.00	601,457,000.00	583,856,000.00	17,600,000.00
355	Bharatpur Metropolitan	102,067,000.00	1,371,474,000.00		1,098,309,000.00	-	-	2,571,851,000.00	1,669,641,000.00	150,931,000.00	4,392,423,000.00	4,031,830,000.00	360,592,000.00
356	Kalika Municipality	61,632,000.00	52,615,000.00		210,016,000.00	5,058,000.00	3,700,000.00	333,022,000.00	388,771,000.00	65,008,000.00	786,802,000.00	712,642,000.00	74,159,000.00
357	Khaireni Municipality	76,597,000.00	117,731,000.00		263,362,000.00	9,800,000.00	-	467,492,000.00	429,980,000.00	96,578,000.00	994,051,000.00	966,942,000.00	27,108,000.00
358	Maadi Municipality	18,467,000.00	98,363,000.00		206,873,000.00	-	-	323,705,000.00	435,370,000.00	77,522,000.00	836,598,000.00	775,999,000.00	60,599,000.00
359	Ratannagar Municipality	377,714,000.00	151,041,000.00	1,662,000.00	302,647,000.00	-	-	833,065,000.00	557,921,000.00	80,830,000.00	1,471,817,000.00	1,188,148,000.00	283,669,000.00
360	Rapti Municipality	27,332,000.00	32,027,000.00		221,877,000.00	-	-	281,237,000.00	534,947,000.00	49,539,000.00	865,724,000.00	661,941,000.00	203,783,000.00
361	Ichhyakamana Rural Municipality	15,659,000.00	49,180,000.00		136,287,000.00	-	-	201,127,000.00	434,521,000.00	59,553,000.00	695,203,000.00	667,330,000.00	27,872,000.00
362	Hetauda Sub-metropolitan	183,669,000.00	407,400,000.00		489,933,000.00	-	14,842,000.00	1,095,845,000.00	1,009,638,000.00	96,051,000.00	2,201,534,000.00	2,085,804,000.00	115,730,000.00
363	Thaha Municipality	13,435,000.00	39,729,000.00		218,930,000.00	-	-	272,096,000.00	411,595,000.00	95,435,000.00	779,126,000.00	759,510,000.00	19,616,000.00

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
364	Indrasarowar Rural Municipality	52,899,000.00	3,921,000.00		101,998,000.00	-	-	158,818,000.00	193,968,000.00	41,042,000.00	393,829,000.00	363,928,000.00	29,901,000.00
365	Kailash Rural Municipality	52,166,000.00	8,571,000.00	(592,000.00)	127,139,000.00	-	-	187,284,000.00	243,157,000.00	50,374,000.00	480,816,000.00	420,911,000.00	59,905,000.00
366	Bakaiya Rural Municipality	31,437,000.00	19,150,000.00		185,120,000.00	-	-	235,708,000.00	443,278,000.00	54,215,000.00	733,203,000.00	705,292,000.00	27,910,000.00
367	Bhimphedi Rural Municipality	111,450,000.00	113,363,000.00		145,408,000.00	-	-	370,222,000.00	292,989,000.00	29,940,000.00	693,153,000.00	509,537,000.00	183,615,000.00
368	Makwanpur Rural Municipality	38,836,000.00	13,325,000.00		137,290,000.00	-	-	189,453,000.00	310,678,000.00	51,514,000.00	551,646,000.00	492,658,000.00	58,988,000.00
369	Manahari Rural Municipality	141,026,000.00	25,522,000.00		267,487,000.00	1,704,000.00	-	435,740,000.00	319,368,000.00	50,223,000.00	805,332,000.00	748,836,000.00	56,496,000.00
370	Rakishrang Rural Municipality	15,590,000.00	9,132,000.00		156,503,000.00	-	-	181,226,000.00	256,877,000.00	42,825,000.00	480,928,000.00	475,040,000.00	5,887,000.00
371	Bagmati Rural Municipality	12,546,000.00	5,312,000.00		157,901,000.00	-	-	175,761,000.00	385,151,000.00	58,667,000.00	619,580,000.00	617,621,000.00	1,958,000.00
372	Changunarayan Municipality	93,193,000.00	274,671,000.00	(1,246,000.00)	640,115,000.00	-	-	1,006,733,000.00	556,854,000.00	47,505,000.00	1,611,093,000.00	1,510,934,000.00	100,159,000.00
373	Bhaktapur Municipality	309,445,000.00	714,535,000.00		108,198,000.00	-	-	1,132,179,000.00	627,980,000.00	148,318,000.00	1,908,477,000.00	1,523,480,000.00	384,997,000.00
374	Madhyapur THIMI Municipality	417,525,000.00	261,497,000.00		307,027,000.00	1,313,000.00	3,570,000.00	990,933,000.00	517,601,000.00	58,836,000.00	1,567,371,000.00	1,164,455,000.00	402,915,000.00
375	Suryabinayak Municipality	742,843,000.00	245,388,000.00		591,140,000.00	31,218,000.00	-	1,610,591,000.00	558,427,000.00	68,672,000.00	2,237,690,000.00	1,632,056,000.00	605,634,000.00
376	Lalitpur Metropolitan	2,279,161,000.00	1,993,416,000.00		966,159,000.00	83,478,000.00	-	5,322,215,000.00	1,010,825,000.00	83,892,000.00	6,416,932,000.00	4,563,168,000.00	1,853,764,000.00
377	Godawari Municipality	1,011,753,000.00	319,508,000.00		517,339,000.00	24,294,000.00	-	1,872,896,000.00	649,934,000.00	66,867,000.00	2,589,698,000.00	1,901,914,000.00	687,783,000.00
378	Mahalaxmi Municipality	1,183,592,000.00	240,931,000.00	1,778,000.00	571,405,000.00	-	-	1,997,707,000.00	425,011,000.00	54,767,000.00	2,477,485,000.00	1,303,397,000.00	1,174,088,000.00
379	Kanjyosom Municipality	16,606,000.00	9,088,000.00		62,345,000.00	-	26,755,000.00	114,795,000.00	207,122,000.00	56,534,000.00	378,452,000.00	376,870,000.00	1,582,000.00
380	Mahankal Rural Municipality	23,099,000.00	5,290,000.00		67,916,000.00	-	-	96,306,000.00	261,235,000.00	58,914,000.00	416,456,000.00	410,954,000.00	5,502,000.00
381	Bagmati Rural Municipality	4,948,000.00	7,264,000.00	682,000.00	95,314,000.00	-	-	108,210,000.00	302,905,000.00	47,746,000.00	458,862,000.00	447,792,000.00	11,069,000.00
382	Kathmandu Metropolitan	12,781,676,000.00	5,959,687,000.00		2,351,496,000.00	27,175,000.00	-	21,120,036,000.00	2,087,662,000.00	127,797,000.00	23,335,496,000.00	13,036,929,000.00	10,298,567,000.00
383	Kageshwori Manohara Municipality	2,073,000.00	314,885,000.00		578,868,000.00	19,097,000.00	10,000,000.00	924,924,000.00	510,010,000.00	50,117,000.00	1,485,052,000.00	1,453,551,000.00	31,500,000.00
384	Kirtipur Municipality	219,520,000.00	192,275,000.00		260,546,000.00	3,172,000.00	-	675,515,000.00	483,414,000.00	52,878,000.00	1,211,807,000.00	966,670,000.00	245,137,000.00
385	Gokarneshwor Municipality	100,663,000.00	340,718,000.00	906,000.00	424,284,000.00	-	-	866,572,000.00	521,161,000.00	82,886,000.00	1,470,620,000.00	1,382,990,000.00	87,629,000.00
386	CHANDRAGIRI Municipality	96,635,000.00	302,995,000.00		497,592,000.00	-	-	897,223,000.00	677,309,000.00	60,006,000.00	1,634,539,000.00	1,527,919,000.00	106,620,000.00
387	Tokha Municipality	525,823,000.00	315,660,000.00	285,000.00	400,452,000.00	7,152,000.00	10,428,000.00	1,259,802,000.00	399,798,000.00	47,383,000.00	1,706,985,000.00	1,174,988,000.00	531,996,000.00
388	Tarkeshwor Municipality	133,812,000.00	380,276,000.00		539,980,000.00	10,750,000.00	-	1,064,820,000.00	563,041,000.00	43,038,000.00	1,670,900,000.00	1,305,151,000.00	365,748,000.00
389	Dakshinkali Municipality	(1,987,000.00)	84,907,000.00	1,970,000.00	152,096,000.00	-	-	236,986,000.00	343,174,000.00	33,226,000.00	613,387,000.00	532,348,000.00	81,038,000.00
390	Naagarjung Municipality	195,862,000.00	270,267,000.00		411,178,000.00	3,269,000.00	-	880,578,000.00	476,607,000.00	52,022,000.00	1,409,208,000.00	1,213,242,000.00	195,965,000.00
391	Budhanilkantha Municipality	1,345,917,000.00	448,619,000.00		727,980,000.00	-	-	2,522,517,000.00	595,751,000.00	56,141,000.00	3,174,410,000.00	1,935,311,000.00	1,239,099,000.00
392	Shankarapur Municipality	90,376,000.00	100,637,000.00	1,067,000.00	253,560,000.00	-	-	445,641,000.00	355,024,000.00	60,360,000.00	861,027,000.00	770,453,000.00	90,573,000.00
393	Gorkha Municipality	92,059,000.00	53,078,000.00		156,902,000.00	4,162,000.00	-	306,202,000.00	559,749,000.00	39,109,000.00	905,061,000.00	785,420,000.00	119,640,000.00
394	Palungtar Municipality	50,776,000.00	20,288,000.00		142,305,000.00	3,615,000.00	-	216,986,000.00	512,338,000.00	33,353,000.00	762,678,000.00	708,753,000.00	53,925,000.00
395	Ajirkot Rural Municipality	41,172,000.00	10,227,000.00		86,063,000.00	-	-	137,462,000.00	267,931,000.00	20,369,000.00	425,763,000.00	388,596,000.00	37,167,000.00
396	Aarughat Rural Municipality	40,037,000.00	6,222,000.00		96,771,000.00	-	-	143,031,000.00	367,022,000.00	24,009,000.00	534,063,000.00	488,727,000.00	45,335,000.00
397	Gandaki Rural Municipality	75,696,000.00	8,737,000.00	-	99,550,000.00	-	-	183,984,000.00	401,814,000.00	24,544,000.00	610,343,000.00	553,470,000.00	56,872,000.00
398	Chumanubri Rural Municipality	129,692,000.00	14,935,000.00		95,303,000.00	-	-	239,931,000.00	168,713,000.00	12,825,000.00	421,470,000.00	273,580,000.00	147,889,000.00
399	Darche Rural Municipality	122,375,000.00	6,915,000.00		95,241,000.00	-	-	224,532,000.00	258,362,000.00	15,976,000.00	498,871,000.00	379,390,000.00	119,480,000.00
400	Bhimsenthapa Rural Municipality	64,699,000.00	5,213,000.00		86,564,000.00	-	-	156,478,000.00	372,801,000.00	24,241,000.00	553,520,000.00	511,387,000.00	42,133,000.00
401	Shahid Lakhan Rural Municipality	36,657,000.00	21,803,000.00		106,289,000.00	643,000.00	-	165,394,000.00	350,005,000.00	27,665,000.00	543,065,000.00	500,782,000.00	42,283,000.00
402	Shiranichwok Rural Municipality	116,553,000.00	8,731,000.00		89,375,000.00	-	-	214,660,000.00	395,739,000.00	25,001,000.00	635,402,000.00	523,964,000.00	111,437,000.00
403	Barpak Suliko Rural Municipality	66,619,000.00	12,889,000.00		112,970,000.00	-	-	192,479,000.00	391,955,000.00	25,520,000.00	609,954,000.00	573,444,000.00	36,510,000.00
404	Beshesahar Municipality	44,580,000.00	32,338,000.00		165,252,000.00	-	-	242,170,000.00	436,352,000.00	21,802,000.00	700,325,000.00	632,014,000.00	68,311,000.00
405	Madhya NEPAL Municipality	73,508,000.00	9,846,000.00		107,585,000.00	-	4,762,000.00	195,702,000.00	390,803,000.00	18,663,000.00	605,170,000.00	540,483,000.00	64,687,000.00

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
406	Rainas Municipality	38,396,000.00	10,495,000.00		82,580,000.00	-	-	131,472,000.00	360,649,000.00	15,068,000.00	507,190,000.00	481,409,000.00	25,781,000.00
407	Sundar Bazar Municipality	51,046,000.00	13,660,000.00	(2,000.00)	114,274,000.00	9,634,000.00	-	188,614,000.00	418,552,000.00	20,735,000.00	627,902,000.00	565,634,000.00	62,268,000.00
408	Kwaaholasothar Rural Municipality	26,596,000.00	5,492,000.00		67,016,000.00	-	-	99,105,000.00	211,204,000.00	15,712,000.00	326,022,000.00	304,767,000.00	21,254,000.00
409	Dudhpokhari Rural Municipality	41,906,000.00	4,837,000.00		67,143,000.00	-	-	113,887,000.00	221,941,000.00	12,525,000.00	348,353,000.00	307,913,000.00	40,440,000.00
410	Dordi Rural Municipality	18,768,000.00	9,085,000.00		124,027,000.00	-	-	151,882,000.00	341,497,000.00	15,331,000.00	508,711,000.00	459,229,000.00	49,481,000.00
411	Marsyangdi Rural Municipality	27,698,000.00	12,083,000.00		141,511,000.00	-	-	181,292,000.00	300,573,000.00	16,434,000.00	498,300,000.00	466,078,000.00	32,221,000.00
412	Bhanu Municipality	146,530,000.00	24,399,000.00		140,343,000.00	-	-	311,273,000.00	516,421,000.00	24,241,000.00	851,937,000.00	753,030,000.00	98,906,000.00
413	Bhimad Municipality	30,800,000.00	31,288,000.00		123,276,000.00	-	-	185,365,000.00	364,261,000.00	21,497,000.00	571,124,000.00	531,250,000.00	39,874,000.00
414	Byas Municipality	80,531,000.00	139,824,000.00		242,146,000.00	6,283,000.00	18,043,000.00	486,829,000.00	776,229,000.00	33,331,000.00	1,296,390,000.00	1,250,698,000.00	45,692,000.00
415	Shuklagandaki Municipality	64,883,000.00	129,490,000.00		158,641,000.00	10,219,000.00	-	363,235,000.00	575,195,000.00	25,470,000.00	963,900,000.00	895,335,000.00	68,565,000.00
416	Aabukhaireni Rural Municipality	16,240,000.00	57,803,000.00		129,346,000.00	-	-	203,389,000.00	253,630,000.00	20,427,000.00	477,447,000.00	474,553,000.00	2,893,000.00
417	Rishing Rural Municipality	10,831,000.00	16,070,000.00	(274,000.00)	109,627,000.00	-	-	136,255,000.00	302,922,000.00	18,478,000.00	457,655,000.00	452,873,000.00	4,782,000.00
418	Ghiring Rural Municipality	12,959,000.00	4,196,000.00		82,772,000.00	-	-	99,929,000.00	250,442,000.00	20,165,000.00	370,536,000.00	343,798,000.00	26,738,000.00
419	Devghat Rural Municipality	71,460,000.00	19,015,000.00		80,476,000.00	-	-	170,952,000.00	277,929,000.00	14,384,000.00	463,266,000.00	405,880,000.00	57,386,000.00
420	Bandipur Rural Municipality	197,288,000.00	22,102,000.00		94,807,000.00	1,900,000.00	-	316,097,000.00	262,189,000.00	17,617,000.00	595,904,000.00	406,838,000.00	189,065,000.00
421	Myagde Rural Municipality	105,545,000.00	30,777,000.00		111,097,000.00	15,289,000.00	2,780,000.00	265,491,000.00	260,302,000.00	21,247,000.00	547,041,000.00	490,976,000.00	56,064,000.00
422	Pokhara Metropolitan	501,481,000.00	1,190,370,000.00	(110,319,000.00)	1,221,519,000.00	-	-	2,803,051,000.00	2,900,349,000.00	90,226,000.00	5,793,627,000.00	5,350,168,000.00	443,459,000.00
423	Annapurna Rural Municipality	8,994,000.00	23,882,000.00		111,561,000.00	-	-	144,438,000.00	377,730,000.00	22,260,000.00	544,428,000.00	535,413,000.00	9,015,000.00
424	Machhapuchre Rural Municipality	50,792,000.00	14,868,000.00	4,865,000.00	123,221,000.00	-	-	193,747,000.00	366,464,000.00	18,828,000.00	579,040,000.00	528,363,000.00	50,676,000.00
425	Maadi Rural Municipality	28,080,000.00	8,092,000.00	1,169,000.00	128,081,000.00	-	-	165,423,000.00	362,009,000.00	17,249,000.00	544,682,000.00	519,454,000.00	25,228,000.00
426	Rupa Rural Municipality	88,717,000.00	7,663,000.00	(498,000.00)	73,003,000.00	-	-	168,885,000.00	281,062,000.00	18,808,000.00	468,756,000.00	400,875,000.00	67,880,000.00
427	Chame Rural Municipality	40,399,000.00	9,331,000.00	9,000.00	41,941,000.00	-	-	91,681,000.00	117,761,000.00	14,248,000.00	223,691,000.00	161,386,000.00	62,304,000.00
428	Narpa Bhoomi Rural Municipality	116,670,000.00	2,632,000.00	1,633,000.00	45,211,000.00	-	-	166,147,000.00	86,297,000.00	6,491,000.00	258,936,000.00	127,649,000.00	131,287,000.00
429	Nashong Rural Municipality	71,791,000.00	7,133,000.00		51,293,000.00	-	-	130,217,000.00	157,732,000.00	9,918,000.00	297,869,000.00	218,208,000.00	79,660,000.00
430	Manang Ngisyang Rural Municipality	(23,942,000.00)	29,375,000.00	(98,000.00)	52,338,000.00	306,000.00	436,000.00	58,415,000.00	150,999,000.00	12,365,000.00	221,780,000.00	219,530,000.00	2,249,000.00
431	Gharpjohn Rural Municipality	89,635,000.00	13,565,000.00		44,719,000.00	-	-	147,920,000.00	176,894,000.00	12,955,000.00	337,770,000.00	222,638,000.00	115,132,000.00
432	Thasang Rural Municipality	104,469,000.00	3,936,000.00		46,781,000.00	1,558,000.00	-	156,745,000.00	179,820,000.00	11,967,000.00	348,533,000.00	251,755,000.00	96,778,000.00
433	Lo-Ghekar Damodarkund Rural Municipality	54,182,000.00	1,373,000.00	(79,000.00)	48,550,000.00	-	-	104,026,000.00	130,312,000.00	10,829,000.00	245,167,000.00	178,633,000.00	66,534,000.00
434	Baragung Muktichhetra Rural Municipality	89,255,000.00	4,367,000.00		48,062,000.00	-	-	141,685,000.00	133,910,000.00	12,600,000.00	288,196,000.00	194,318,000.00	93,878,000.00
435	Lomathang Rural Municipality	73,930,000.00	1,874,000.00		45,607,000.00	-	-	121,412,000.00	124,743,000.00	13,430,000.00	259,586,000.00	200,027,000.00	59,559,000.00
436	Kushma Municipality	17,743,000.00	29,113,000.00		129,276,000.00	-	-	176,133,000.00	575,482,000.00	23,170,000.00	774,786,000.00	753,597,000.00	21,189,000.00
437	Phalebas Municipality	31,551,000.00	9,566,000.00		92,364,000.00	-	-	133,482,000.00	483,314,000.00	20,235,000.00	637,032,000.00	609,774,000.00	27,257,000.00
438	Jaljala Rural Municipality	6,663,000.00	16,362,000.00		89,765,000.00	-	-	112,790,000.00	315,494,000.00	20,925,000.00	449,211,000.00	440,421,000.00	8,789,000.00
439	Paiyeu Rural Municipality	1,209,000.00	5,715,000.00	74,000.00	62,947,000.00	1,272,000.00	-	71,219,000.00	268,406,000.00	18,866,000.00	358,493,000.00	354,759,000.00	3,734,000.00
440	Mahasilla Rural Municipality	18,644,000.00	3,758,000.00	(665,000.00)	52,460,000.00	-	-	74,197,000.00	233,268,000.00	11,433,000.00	318,899,000.00	317,644,000.00	1,255,000.00
441	Modi Rural Municipality	4,831,000.00	5,961,000.00		103,975,000.00	-	-	114,768,000.00	359,350,000.00	19,950,000.00	494,069,000.00	468,343,000.00	25,726,000.00
442	Baachaa Rural Municipality	27,849,000.00	2,730,000.00		66,428,000.00	-	-	97,008,000.00	289,903,000.00	14,857,000.00	401,769,000.00	355,173,000.00	46,596,000.00
443	Galyang Municipality	37,235,000.00	16,878,000.00		159,386,000.00	-	-	213,500,000.00	479,605,000.00	28,666,000.00	721,772,000.00	672,785,000.00	48,987,000.00
444	Chapakot Municipality	28,671,000.00	14,427,000.00		103,108,000.00	-	-	146,206,000.00	400,376,000.00	22,275,000.00	568,859,000.00	504,729,000.00	64,130,000.00
445	Putalbazar Municipality	77,955,000.00	57,543,000.00		146,446,000.00	-	-	281,945,000.00	900,653,000.00	28,053,000.00	1,210,651,000.00	1,111,419,000.00	99,232,000.00

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
446	Bhirkot Municipality	15,242,000.00	12,478,000.00	10,529,000.00	127,474,000.00	-	-	165,725,000.00	373,124,000.00	19,062,000.00	557,912,000.00	493,860,000.00	64,052,000.00
447	Waling Municipality	96,907,000.00	39,014,000.00		149,139,000.00	-	-	285,061,000.00	596,547,000.00	27,193,000.00	908,802,000.00	851,160,000.00	57,641,000.00
448	Arjunchaupari Rural Municipality	173,811,000.00	14,406,000.00		66,615,000.00	1,700,000.00	-	256,534,000.00	273,205,000.00	19,814,000.00	549,553,000.00	482,529,000.00	67,023,000.00
449	Aadhikhola Rural Municipality	4,486,000.00	14,679,000.00		72,295,000.00	1,712,000.00	-	93,174,000.00	337,088,000.00	16,063,000.00	446,326,000.00	441,525,000.00	4,800,000.00
450	Kaligandaki Rural Municipality	66,820,000.00	11,509,000.00		117,298,000.00	-	-	195,628,000.00	406,598,000.00	24,241,000.00	626,469,000.00	589,490,000.00	36,978,000.00
451	Fedikhola Rural Municipality	2,617,000.00	8,034,000.00	150,000.00	58,593,000.00	561,000.00	-	69,957,000.00	239,178,000.00	17,401,000.00	326,536,000.00	323,774,000.00	2,761,000.00
452	Biruwa Rural Municipality	29,648,000.00	6,380,000.00		76,265,000.00	-	-	112,295,000.00	306,065,000.00	19,431,000.00	437,792,000.00	416,260,000.00	21,531,000.00
453	Harinas Rural Municipality	50,569,000.00	6,185,000.00		74,326,000.00	-	-	131,081,000.00	246,385,000.00	13,733,000.00	391,199,000.00	368,249,000.00	22,950,000.00
454	Beni Municipality	31,399,000.00	39,551,000.00		117,494,000.00	-	-	188,445,000.00	478,827,000.00	23,118,000.00	690,391,000.00	655,519,000.00	34,872,000.00
455	Annapurna Rural Municipality	108,773,000.00	16,988,000.00		97,895,000.00	-	-	223,656,000.00	285,955,000.00	12,449,000.00	522,061,000.00	401,427,000.00	120,634,000.00
456	Dhawalagiri Rural Municipality	64,667,000.00	5,964,000.00	(785,000.00)	104,138,000.00	-	-	173,984,000.00	245,968,000.00	15,493,000.00	435,447,000.00	371,205,000.00	64,242,000.00
457	Mangala Rural Municipality	42,002,000.00	5,412,000.00		75,546,000.00	-	-	122,960,000.00	297,518,000.00	19,309,000.00	439,788,000.00	393,861,000.00	45,927,000.00
458	Malika Rural Municipality	61,221,000.00	7,366,000.00		87,927,000.00	-	-	156,514,000.00	263,200,000.00	13,091,000.00	432,806,000.00	363,872,000.00	68,934,000.00
459	Raghuganga Rural Municipality	34,401,000.00	14,024,000.00		91,628,000.00	-	-	140,053,000.00	267,376,000.00	16,239,000.00	423,669,000.00	380,944,000.00	42,725,000.00
460	Gaikot Municipality	20,051,000.00	20,344,000.00		116,872,000.00	1,700,000.00	-	158,968,000.00	451,355,000.00	22,585,000.00	632,908,000.00	590,012,000.00	42,895,000.00
461	Jaimani Municipality	48,831,000.00	11,804,000.00	707,000.00	102,014,000.00	-	-	163,357,000.00	471,086,000.00	19,553,000.00	653,997,000.00	599,078,000.00	54,918,000.00
462	Dhorpatan Municipality	9,934,000.00	15,818,000.00		113,378,000.00	-	-	139,131,000.00	442,191,000.00	17,240,000.00	598,563,000.00	585,277,000.00	13,286,000.00
463	Baglung Municipality	31,473,000.00	69,260,000.00	435,000.00	146,588,000.00	-	-	247,757,000.00	1,153,100,000.00	29,541,000.00	1,430,399,000.00	1,413,232,000.00	17,167,000.00
464	Kathekhola Rural Municipality	11,535,000.00	14,289,000.00	(35,000.00)	87,092,000.00	-	-	112,881,000.00	404,701,000.00	21,802,000.00	539,384,000.00	535,912,000.00	3,471,000.00
465	Tamankhola Rural Municipality	31,526,000.00	3,230,000.00		67,027,000.00	-	-	101,784,000.00	173,526,000.00	14,191,000.00	289,502,000.00	251,903,000.00	37,598,000.00
466	Tarakhola Rural Municipality	32,923,000.00	14,512,000.00	(4,296,000.00)	67,057,000.00	-	-	110,196,000.00	218,793,000.00	15,794,000.00	344,785,000.00	289,134,000.00	55,650,000.00
467	Nishikhola Rural Municipality	38,833,000.00	4,912,000.00	1,685,000.00	102,693,000.00	-	-	148,124,000.00	295,624,000.00	14,527,000.00	458,276,000.00	439,617,000.00	18,659,000.00
468	Badigaad Rural Municipality	8,331,000.00	10,550,000.00		111,138,000.00	-	-	130,019,000.00	489,595,000.00	21,298,000.00	640,914,000.00	625,843,000.00	15,070,000.00
469	Bareng Rural Municipality	23,923,000.00	4,336,000.00		66,803,000.00	-	-	95,063,000.00	245,405,000.00	16,847,000.00	357,316,000.00	337,988,000.00	19,327,000.00
470	Kawasoti Municipality	24,618,000.00	57,844,000.00		220,290,000.00	9,806,000.00	-	312,559,000.00	608,738,000.00	30,218,000.00	951,517,000.00	936,748,000.00	14,768,000.00
471	Gaidakot Municipality	64,959,000.00	148,663,000.00		195,325,000.00	-	-	408,949,000.00	499,421,000.00	33,207,000.00	941,577,000.00	920,928,000.00	20,649,000.00
472	Devchuli Municipality	182,528,000.00	61,141,000.00		161,809,000.00	-	-	405,479,000.00	501,029,000.00	20,761,000.00	927,270,000.00	754,250,000.00	173,020,000.00
473	Madhyabindu Municipality	111,650,000.00	52,047,000.00		218,735,000.00	4,442,000.00	-	386,875,000.00	557,465,000.00	25,961,000.00	970,302,000.00	894,457,000.00	75,844,000.00
474	Boudhikali Rural Municipality	98,937,000.00	15,900,000.00		75,768,000.00	-	-	190,606,000.00	244,702,000.00	17,432,000.00	452,741,000.00	363,352,000.00	89,389,000.00
475	Bulingtar Rural Municipality	53,669,000.00	3,222,000.00		87,964,000.00	-	-	144,857,000.00	285,813,000.00	15,945,000.00	446,616,000.00	397,970,000.00	48,645,000.00
476	Binayi Tribeni Rural Municipality	30,074,000.00	32,324,000.00		233,295,000.00	3,543,000.00	-	299,238,000.00	393,586,000.00	21,613,000.00	714,438,000.00	633,510,000.00	80,927,000.00
477	Hupasekot Rural Municipality	19,603,000.00	10,961,000.00		105,488,000.00	2,845,000.00	-	138,898,000.00	321,177,000.00	19,799,000.00	479,876,000.00	466,494,000.00	13,381,000.00
478	Bardaghat Municipality	105,036,000.00	81,307,000.00		186,689,000.00	3,686,000.00	-	376,720,000.00	465,250,000.00	28,585,000.00	870,556,000.00	823,311,000.00	47,245,000.00
479	Ramgram Municipality	84,847,000.00	66,883,000.00		166,781,000.00	-	-	318,512,000.00	537,466,000.00	32,362,000.00	888,341,000.00	805,013,000.00	83,327,000.00
480	Sunwal Municipality	104,263,000.00	91,915,000.00		200,518,000.00	-	-	396,698,000.00	410,702,000.00	26,387,000.00	833,788,000.00	732,800,000.00	100,987,000.00
481	Susta Rural Municipality	244,853,000.00	10,769,000.00		145,566,000.00	-	-	401,190,000.00	274,152,000.00	21,650,000.00	696,993,000.00	500,373,000.00	196,620,000.00
482	Palinandan Rural Municipality	26,765,000.00	17,683,000.00		90,040,000.00	-	-	134,488,000.00	312,195,000.00	21,553,000.00	468,237,000.00	353,765,000.00	114,472,000.00
483	Pratapur Rural Municipality	61,935,000.00	22,841,000.00		112,358,000.00	-	-	197,136,000.00	377,143,000.00	23,958,000.00	598,237,000.00	542,700,000.00	55,537,000.00
484	Sarawol Rural Municipality	39,657,000.00	15,555,000.00		110,574,000.00	-	-	165,787,000.00	312,959,000.00	20,042,000.00	498,790,000.00	469,190,000.00	29,599,000.00
485	Butwal Sub-metropolitan	273,695,000.00	564,970,000.00		452,882,000.00	-	-	1,291,548,000.00	756,224,000.00	37,385,000.00	2,085,158,000.00	1,748,332,000.00	336,826,000.00
486	Tilotama Municipality	561,228,000.00	244,161,000.00		537,929,000.00	-	-	1,343,320,000.00	827,990,000.00	27,176,000.00	2,198,486,000.00	1,569,042,000.00	629,444,000.00
487	Devdaha Municipality	98,649,000.00	118,823,000.00		163,839,000.00	-	10,909,000.00	392,221,000.00	422,837,000.00	30,182,000.00	845,241,000.00	768,944,000.00	76,297,000.00

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
488	Lumbini Sanskritic Municipality	173,801,000.00	25,548,000.00		206,893,000.00	-	-	406,243,000.00	518,950,000.00	24,396,000.00	949,590,000.00	900,200,000.00	49,390,000.00
489	Siddharthanagar Municipality	78,024,000.00	199,336,000.00		168,444,000.00	-	-	445,805,000.00	447,767,000.00	28,415,000.00	921,988,000.00	881,051,000.00	40,936,000.00
490	Sainnamainna Municipality	71,251,000.00	81,271,000.00	5,000.00	217,842,000.00	-	-	370,370,000.00	406,418,000.00	24,855,000.00	801,644,000.00	638,565,000.00	163,079,000.00
491	Omsatiya Rural Municipality	15,764,000.00	36,423,000.00		110,933,000.00	-	-	163,121,000.00	255,145,000.00	22,288,000.00	440,554,000.00	415,901,000.00	24,653,000.00
492	Kanchan Rural Municipality	71,485,000.00	27,268,000.00		89,300,000.00	-	2,300,000.00	190,354,000.00	330,012,000.00	21,152,000.00	541,519,000.00	483,857,000.00	57,662,000.00
493	Kotahimaai Rural Municipality	44,676,000.00	6,840,000.00	143,000.00	110,385,000.00	-	-	162,045,000.00	251,525,000.00	14,096,000.00	427,667,000.00	371,474,000.00	56,193,000.00
494	Gaidahawa Rural Municipality	27,262,000.00	62,127,000.00		117,638,000.00	-	-	207,028,000.00	326,908,000.00	28,551,000.00	562,488,000.00	540,767,000.00	21,721,000.00
495	Marchabari Rural Municipality	108,805,000.00	5,109,000.00		105,793,000.00	-	-	219,708,000.00	244,674,000.00	19,728,000.00	484,112,000.00	384,011,000.00	100,100,000.00
496	Mayadevi Rural Municipality	75,970,000.00	27,629,000.00		154,469,000.00	-	-	258,069,000.00	364,895,000.00	15,757,000.00	638,723,000.00	558,918,000.00	79,804,000.00
497	Rohini Rural Municipality	37,922,000.00	15,334,000.00		113,649,000.00	-	-	166,905,000.00	328,258,000.00	19,087,000.00	514,251,000.00	488,153,000.00	26,098,000.00
498	Saamarimai Rural Municipality	15,944,000.00	5,702,000.00	191,000.00	101,237,000.00	-	-	123,076,000.00	289,021,000.00	27,765,000.00	439,863,000.00	423,860,000.00	16,002,000.00
499	Siyari Rural Municipality	27,316,000.00	52,353,000.00		133,689,000.00	-	-	213,360,000.00	441,752,000.00	21,245,000.00	676,358,000.00	634,500,000.00	41,857,000.00
500	Suddhodhan Rural Municipality	182,487,000.00	29,726,000.00	27,000.00	171,157,000.00	-	-	383,398,000.00	336,260,000.00	17,182,000.00	736,841,000.00	530,133,000.00	206,708,000.00
501	Kapilvastu Municipality	144,058,000.00	34,539,000.00	2,136,000.00	201,828,000.00	-	-	382,562,000.00	506,225,000.00	25,894,000.00	914,683,000.00	803,900,000.00	110,782,000.00
502	Krishnanagar Municipality	132,828,000.00	39,411,000.00		137,968,000.00	-	4,957,000.00	315,166,000.00	378,966,000.00	28,431,000.00	722,565,000.00	615,339,000.00	107,225,000.00
503	Bannganga Municipality	163,487,000.00	79,687,000.00		256,729,000.00	55,093,000.00	-	554,998,000.00	611,337,000.00	34,953,000.00	1,201,288,000.00	1,041,081,000.00	160,207,000.00
504	Buddhabhumi Municipality	161,299,000.00	32,583,000.00		213,783,000.00	3,331,000.00	7,203,000.00	418,200,000.00	529,016,000.00	27,881,000.00	975,098,000.00	749,653,000.00	225,445,000.00
505	Maharajganj Municipality	39,367,000.00	13,981,000.00	4,306,000.00	149,492,000.00	-	-	207,147,000.00	501,457,000.00	30,226,000.00	738,831,000.00	678,083,000.00	60,747,000.00
506	Shivaraj Municipality	228,385,000.00	40,974,000.00		212,866,000.00	-	-	482,226,000.00	512,345,000.00	33,314,000.00	1,027,887,000.00	823,256,000.00	204,630,000.00
507	Mayadevi Rural Municipality	19,404,000.00	11,298,000.00		127,471,000.00	-	-	158,174,000.00	393,037,000.00	23,219,000.00	574,431,000.00	557,526,000.00	16,905,000.00
508	Yashodhara Municipality	98,458,000.00	7,614,000.00		107,726,000.00	-	-	213,800,000.00	266,168,000.00	20,776,000.00	500,745,000.00	465,294,000.00	35,451,000.00
509	Bijayanagar Rural Municipality	25,747,000.00	20,508,000.00		126,612,000.00	-	-	172,868,000.00	375,741,000.00	18,796,000.00	567,407,000.00	537,033,000.00	30,373,000.00
510	Shuddhodhan Rural Municipality	22,381,000.00	19,060,000.00		119,247,000.00	-	-	160,690,000.00	278,323,000.00	19,513,000.00	458,527,000.00	420,867,000.00	37,660,000.00
511	Tansen Municipality	78,007,000.00	73,600,000.00		143,321,000.00	8,620,000.00	27,864,000.00	331,415,000.00	870,559,000.00	24,570,000.00	1,226,545,000.00	1,165,260,000.00	61,284,000.00
512	Rampur Municipality	104,736,000.00	54,273,000.00		118,097,000.00	-	-	277,107,000.00	450,772,000.00	23,947,000.00	751,826,000.00	647,098,000.00	104,728,000.00
513	Tinau Rural Municipality	38,551,000.00	38,861,000.00	1,034,000.00	106,258,000.00	-	22,500,000.00	207,207,000.00	282,635,000.00	21,977,000.00	511,820,000.00	443,336,000.00	68,483,000.00
514	Nimdi Rural Municipality	64,943,000.00	21,327,000.00		127,305,000.00	-	-	213,576,000.00	352,111,000.00	17,987,000.00	583,675,000.00	506,717,000.00	76,958,000.00
515	Purbakhola Rural Municipality	16,762,000.00	6,144,000.00		94,387,000.00	-	-	117,295,000.00	291,427,000.00	17,926,000.00	426,650,000.00	394,285,000.00	32,364,000.00
516	Bagnaskali Rural Municipality	20,305,000.00	7,810,000.00		91,183,000.00	-	-	119,300,000.00	392,305,000.00	16,964,000.00	528,570,000.00	508,838,000.00	19,732,000.00
517	Mathagadi Rural Municipality	81,813,000.00	15,613,000.00		123,074,000.00	-	-	220,501,000.00	342,820,000.00	20,801,000.00	584,123,000.00	498,205,000.00	85,917,000.00
518	Rambha Rural Municipality	45,242,000.00	8,149,000.00		82,398,000.00	-	-	135,789,000.00	291,079,000.00	14,509,000.00	441,379,000.00	411,687,000.00	29,691,000.00
519	Ribdikot Rural Municipality	43,881,000.00	10,274,000.00		84,756,000.00	-	-	138,912,000.00	360,843,000.00	20,162,000.00	519,918,000.00	495,036,000.00	24,882,000.00
520	Rainadevi Chhahara Rural Municipality	4,891,000.00	10,740,000.00		108,634,000.00	-	-	124,265,000.00	443,642,000.00	19,976,000.00	587,883,000.00	574,540,000.00	13,343,000.00
521	Bhumikasthan Municipality	44,609,000.00	8,511,000.00		125,238,000.00	-	-	178,359,000.00	418,896,000.00	29,664,000.00	626,920,000.00	599,224,000.00	27,696,000.00
522	Shitganga Municipality	16,421,000.00	12,678,000.00		209,343,000.00	-	-	238,443,000.00	526,437,000.00	29,373,000.00	794,254,000.00	739,781,000.00	54,472,000.00
523	Sandhikhark Municipality	18,205,000.00	43,733,000.00		137,835,000.00	-	-	199,774,000.00	575,967,000.00	39,524,000.00	815,266,000.00	797,516,000.00	17,750,000.00
524	Chatradev Rural Municipality	28,043,000.00	8,459,000.00	447,000.00	89,264,000.00	-	-	126,214,000.00	338,939,000.00	19,601,000.00	484,755,000.00	456,683,000.00	28,072,000.00
525	Panini Rural Municipality	37,761,000.00	8,601,000.00		104,101,000.00	-	-	150,464,000.00	439,234,000.00	21,677,000.00	611,376,000.00	581,989,000.00	29,387,000.00
526	Malarani Rural Municipality	12,854,000.00	15,179,000.00		95,684,000.00	-	-	123,718,000.00	403,550,000.00	22,502,000.00	549,771,000.00	537,281,000.00	12,489,000.00
527	Musikot Municipality	33,950,000.00	12,800,000.00		121,769,000.00	-	-	168,520,000.00	434,540,000.00	24,427,000.00	627,488,000.00	590,512,000.00	36,976,000.00
528	Resunga Municipality	858,000.00	32,514,000.00		109,120,000.00	-	-	142,494,000.00	417,379,000.00	36,224,000.00	596,097,000.00	584,184,000.00	11,913,000.00
529	Ishma Rural Municipality	48,846,000.00	6,362,000.00		83,850,000.00	660,000.00	-	139,720,000.00	282,738,000.00	21,143,000.00	443,601,000.00	408,785,000.00	34,816,000.00

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
530	Kaligandaki Rural Municipality	16,601,000.00	6,714,000.00		97,284,000.00	-	-	120,600,000.00	330,582,000.00	24,910,000.00	476,093,000.00	456,964,000.00	19,129,000.00
531	Gulmidurbar Rural Municipality	10,347,000.00	10,291,000.00		81,351,000.00	-	-	101,990,000.00	306,980,000.00	27,142,000.00	436,112,000.00	411,075,000.00	25,036,000.00
532	Chandrakot Rural Municipality	8,650,000.00	9,854,000.00		87,994,000.00	-	-	106,499,000.00	307,407,000.00	21,159,000.00	435,066,000.00	415,124,000.00	19,941,000.00
533	Chatrakot Rural Municipality	3,919,000.00	10,085,000.00		82,972,000.00	-	-	96,977,000.00	376,845,000.00	23,198,000.00	497,021,000.00	492,158,000.00	4,863,000.00
534	Dhurkot Rural Municipality	8,068,000.00	7,604,000.00		86,246,000.00	-	-	101,919,000.00	371,841,000.00	18,404,000.00	492,166,000.00	485,076,000.00	7,090,000.00
535	Madane Rural Municipality	29,869,000.00	27,069,000.00	2,823,000.00	86,344,000.00	-	-	146,106,000.00	320,400,000.00	24,183,000.00	490,691,000.00	462,023,000.00	28,667,000.00
536	Malika Rural Municipality	5,853,000.00	6,204,000.00	(730,000.00)	85,470,000.00	-	-	96,798,000.00	386,636,000.00	18,356,000.00	501,791,000.00	498,587,000.00	3,204,000.00
537	Ruru Rural Municipality	36,384,000.00	9,963,000.00		87,658,000.00	-	-	134,006,000.00	386,245,000.00	22,072,000.00	542,324,000.00	527,099,000.00	15,225,000.00
538	Satyawati Rural Municipality	40,232,000.00	7,549,000.00		96,595,000.00	-	-	144,377,000.00	348,461,000.00	21,006,000.00	513,844,000.00	467,511,000.00	46,332,000.00
539	Putha Uttarganga Rural Municipality	8,946,000.00	6,334,000.00	(182,000.00)	106,283,000.00	-	-	121,381,000.00	374,040,000.00	21,518,000.00	516,940,000.00	507,296,000.00	9,643,000.00
540	Bhume Rural Municipality	6,128,000.00	6,614,000.00		96,405,000.00	-	-	109,148,000.00	317,644,000.00	22,036,000.00	448,829,000.00	438,756,000.00	10,072,000.00
541	Sisne Rural Municipality	37,773,000.00	10,511,000.00		96,186,000.00	-	-	144,471,000.00	334,674,000.00	13,618,000.00	492,763,000.00	450,319,000.00	42,444,000.00
542	Rolpa Municipality	17,797,000.00	11,413,000.00		139,780,000.00	-	-	168,991,000.00	384,801,000.00	27,309,000.00	581,102,000.00	533,175,000.00	47,926,000.00
543	Triveni Rural Municipality	34,326,000.00	8,034,000.00		102,797,000.00	-	-	145,159,000.00	322,706,000.00	30,131,000.00	497,997,000.00	469,734,000.00	28,262,000.00
544	Thawang Rural Municipality	35,367,000.00	5,021,000.00		69,444,000.00	-	-	109,833,000.00	208,021,000.00	20,305,000.00	338,159,000.00	301,228,000.00	36,931,000.00
545	Paribartan Rural Municipality	25,447,000.00	5,787,000.00		90,610,000.00	-	-	121,846,000.00	286,863,000.00	16,680,000.00	425,389,000.00	393,229,000.00	32,160,000.00
546	Maadi Rural Municipality	2,705,000.00	4,153,000.00		81,595,000.00	-	-	88,454,000.00	253,076,000.00	22,211,000.00	363,742,000.00	358,233,000.00	5,508,000.00
547	Runtigadi Rural Municipality	12,513,000.00	10,319,000.00	66,000.00	121,876,000.00	-	-	144,775,000.00	346,568,000.00	26,350,000.00	517,694,000.00	495,611,000.00	22,083,000.00
548	Lungri Rural Municipality	7,007,000.00	15,606,000.00		95,549,000.00	-	-	118,163,000.00	284,528,000.00	20,507,000.00	423,198,000.00	405,367,000.00	17,831,000.00
549	Gangadev Rural Municipality	51,765,000.00	3,630,000.00		87,577,000.00	-	-	142,972,000.00	268,463,000.00	15,950,000.00	427,386,000.00	398,464,000.00	28,922,000.00
550	Sunchhahari Rural Municipality	24,440,000.00	6,304,000.00		88,829,000.00	-	-	119,574,000.00	241,919,000.00	23,389,000.00	384,883,000.00	358,352,000.00	26,531,000.00
551	Sunilsmiriti Rural Municipality	22,408,000.00	10,555,000.00		106,595,000.00	-	-	139,558,000.00	327,548,000.00	23,231,000.00	490,338,000.00	458,135,000.00	32,202,000.00
552	Pyuthan Municipality	23,742,000.00	30,712,000.00		123,267,000.00	-	-	177,721,000.00	427,977,000.00	30,194,000.00	635,892,000.00	615,701,000.00	20,191,000.00
553	Sworgadwari Municipality	45,561,000.00	20,372,000.00		124,402,000.00	-	-	190,336,000.00	479,742,000.00	25,378,000.00	695,457,000.00	657,898,000.00	37,559,000.00
554	Airawati Rural Municipality	9,674,000.00	5,119,000.00		95,968,000.00	-	-	110,762,000.00	302,472,000.00	15,358,000.00	428,592,000.00	425,241,000.00	3,351,000.00
555	Gaumukhi Rural Municipality	2,945,000.00	12,041,000.00		99,121,000.00	-	-	114,108,000.00	295,408,000.00	18,297,000.00	427,815,000.00	421,091,000.00	6,723,000.00
556	JHimruk Rural Municipality	24,380,000.00	10,652,000.00		100,022,000.00	-	-	135,055,000.00	406,134,000.00	18,435,000.00	559,624,000.00	509,576,000.00	50,048,000.00
557	Naubahani Rural Municipality	13,817,000.00	10,988,000.00		115,130,000.00	-	-	139,936,000.00	331,537,000.00	19,840,000.00	491,314,000.00	483,085,000.00	8,229,000.00
558	Mallarani Rural Municipality	33,750,000.00	5,780,000.00		73,839,000.00	-	-	113,369,000.00	246,106,000.00	16,977,000.00	376,454,000.00	335,594,000.00	40,859,000.00
559	Mandawi Rural Municipality	19,715,000.00	6,639,000.00		85,481,000.00	-	-	111,836,000.00	250,316,000.00	16,027,000.00	378,180,000.00	358,450,000.00	19,730,000.00
560	Sarumarani Rural Municipality	16,163,000.00	9,156,000.00		91,725,000.00	-	-	117,046,000.00	233,765,000.00	17,484,000.00	368,295,000.00	352,114,000.00	16,181,000.00
561	Ghorahi Sub-metropolitan	81,716,000.00	227,518,000.00	(3,352,000.00)	477,055,000.00	35,134,000.00	-	818,072,000.00	1,017,841,000.00	50,947,000.00	1,886,862,000.00	1,816,125,000.00	70,736,000.00
562	Tulsipur Sub-metropolitan	114,989,000.00	205,710,000.00		398,850,000.00	-	38,931,000.00	758,481,000.00	871,249,000.00	39,845,000.00	1,669,576,000.00	1,538,867,000.00	130,709,000.00
563	Lamahi Municipality	30,289,000.00	47,276,000.00	-	189,510,000.00	-	-	267,077,000.00	418,708,000.00	22,060,000.00	707,845,000.00	659,381,000.00	48,464,000.00
564	Gadhawa Rural Municipality	13,848,000.00	22,561,000.00		209,800,000.00	-	-	246,210,000.00	362,372,000.00	21,297,000.00	629,880,000.00	600,889,000.00	28,991,000.00
565	Dangisharan Rural Municipality	15,671,000.00	10,011,000.00	(2,332,000.00)	90,103,000.00	-	-	113,454,000.00	247,927,000.00	15,356,000.00	376,738,000.00	370,986,000.00	5,751,000.00
566	Bengalachuli Rural Municipality	36,215,000.00	15,200,000.00		115,613,000.00	-	-	167,029,000.00	283,308,000.00	18,775,000.00	469,113,000.00	421,039,000.00	48,074,000.00
567	Babai Rural Municipality	33,402,000.00	9,939,000.00		109,547,000.00	-	-	152,889,000.00	254,626,000.00	16,431,000.00	423,947,000.00	368,087,000.00	55,860,000.00
568	Rajapur Rural Municipality	129,679,000.00	6,988,000.00		131,241,000.00	-	-	267,909,000.00	254,657,000.00	15,450,000.00	538,016,000.00	470,724,000.00	67,291,000.00
569	Rapti Rural Municipality	9,646,000.00	40,673,000.00	-	157,244,000.00	-	-	207,564,000.00	330,319,000.00	32,546,000.00	570,430,000.00	551,984,000.00	18,446,000.00
570	Shantinagar Rural Municipality	21,585,000.00	12,360,000.00		94,360,000.00	-	-	128,305,000.00	262,411,000.00	21,942,000.00	412,660,000.00	397,417,000.00	15,243,000.00
571	Nepalgunj Sub-metropolitan	247,787,000.00	222,190,000.00		373,101,000.00	4,941,000.00	-	848,020,000.00	808,943,000.00	37,515,000.00	1,694,480,000.00	1,427,985,000.00	266,494,000.00

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
572	Kohalpur Municipality	57,739,000.00	126,893,000.00		254,441,000.00	-	-	439,074,000.00	509,440,000.00	39,683,000.00	988,198,000.00	927,442,000.00	60,755,000.00
573	Khajura Rural Municipality	59,664,000.00	20,489,000.00	118,000.00	141,542,000.00	-	-	221,815,000.00	472,693,000.00	22,442,000.00	716,950,000.00	699,980,000.00	16,970,000.00
574	Janaki Rural Municipality	24,004,000.00	20,566,000.00		114,171,000.00	-	-	158,742,000.00	311,687,000.00	17,420,000.00	487,850,000.00	456,724,000.00	31,126,000.00
575	Duduwa Rural Municipality	19,136,000.00	41,950,000.00		111,863,000.00	-	-	172,949,000.00	311,704,000.00	22,979,000.00	507,634,000.00	512,910,000.00	(5,276,000.00)
576	Narainapur Rural Municipality	13,760,000.00	9,452,000.00		115,664,000.00	-	-	138,877,000.00	360,527,000.00	19,702,000.00	519,107,000.00	507,157,000.00	11,949,000.00
577	Baijnath Rural Municipality	61,075,000.00	29,445,000.00		163,580,000.00	-	-	254,101,000.00	485,389,000.00	20,317,000.00	759,808,000.00	703,869,000.00	55,939,000.00
578	Raptisonari Rural Municipality	110,724,000.00	120,876,000.00	(14,498,000.00)	197,139,000.00	-	-	414,241,000.00	514,465,000.00	26,524,000.00	955,232,000.00	724,881,000.00	230,350,000.00
579	Gulariya Municipality	17,806,000.00	40,587,000.00		167,615,000.00	-	-	226,010,000.00	483,156,000.00	33,332,000.00	742,498,000.00	718,380,000.00	24,118,000.00
580	Thakurbaba Municipality	85,576,000.00	59,423,000.00	839,000.00	166,900,000.00	-	-	312,740,000.00	413,665,000.00	27,996,000.00	754,402,000.00	705,127,000.00	49,274,000.00
581	Basgadi Municipality	215,867,000.00	31,895,000.00		178,818,000.00	-	-	426,581,000.00	440,922,000.00	37,305,000.00	904,809,000.00	792,273,000.00	112,535,000.00
582	Barbardiya Municipality	97,802,000.00	51,025,000.00		183,539,000.00	-	-	332,368,000.00	545,647,000.00	30,090,000.00	908,106,000.00	814,381,000.00	93,725,000.00
583	Madhuwan Municipality	51,071,000.00	29,547,000.00		139,666,000.00	-	-	220,285,000.00	366,186,000.00	28,473,000.00	614,945,000.00	572,683,000.00	42,262,000.00
584	Rajapur Municipality	54,442,000.00	54,763,000.00	(7,723,000.00)	153,260,000.00	-	1,000,000.00	255,743,000.00	434,760,000.00	33,274,000.00	723,778,000.00	705,540,000.00	18,237,000.00
585	Geruwa Rural Municipality	80,310,000.00	16,967,000.00		103,006,000.00	-	-	200,283,000.00	310,942,000.00	19,631,000.00	530,857,000.00	448,695,000.00	82,161,000.00
586	Badhaiyatal Rural Municipality	48,062,000.00	37,390,000.00		132,826,000.00	-	-	218,279,000.00	421,331,000.00	23,663,000.00	663,274,000.00	598,014,000.00	65,260,000.00
587	Aathbiskot Municipality	5,873,000.00	21,819,000.00		135,641,000.00	-	-	163,335,000.00	402,379,000.00	107,254,000.00	672,968,000.00	669,201,000.00	3,767,000.00
588	Chaurjahari Municipality	26,770,000.00	26,729,000.00		100,856,000.00	-	-	154,357,000.00	349,480,000.00	71,760,000.00	575,599,000.00	551,315,000.00	24,283,000.00
589	Musikot Municipality	50,560,000.00	18,000,000.00	(1,000.00)	110,106,000.00	-	-	178,666,000.00	506,305,000.00	102,398,000.00	787,370,000.00	732,232,000.00	55,137,000.00
590	Triveni Rural Municipality	15,107,000.00	6,400,000.00		77,174,000.00	-	-	98,683,000.00	365,398,000.00	77,049,000.00	541,131,000.00	537,302,000.00	3,829,000.00
591	Baafikot Rural Municipality	10,786,000.00	4,927,000.00		85,014,000.00	-	-	100,728,000.00	287,071,000.00	66,101,000.00	453,901,000.00	432,233,000.00	21,668,000.00
592	Sanibheri Rural Municipality	10,676,000.00	11,327,000.00	91,000.00	90,782,000.00	-	-	112,877,000.00	324,186,000.00	49,978,000.00	487,042,000.00	475,718,000.00	11,323,000.00
593	Bangaad Kupinde Municipality	145,091,000.00	7,237,000.00	(1,293,000.00)	127,496,000.00	-	-	278,532,000.00	322,279,000.00	37,493,000.00	638,305,000.00	532,619,000.00	105,685,000.00
594	Bagchaur Municipality	5,871,000.00	10,490,000.00		108,959,000.00	-	-	125,321,000.00	406,240,000.00	47,961,000.00	579,524,000.00	565,454,000.00	14,069,000.00
595	Sharada Municipality	22,555,000.00	12,813,000.00	(2,143,000.00)	118,325,000.00	-	-	151,551,000.00	427,443,000.00	56,221,000.00	635,217,000.00	614,014,000.00	21,202,000.00
596	Kapurkot Rural Municipality	7,328,000.00	10,387,000.00	-	76,383,000.00	-	-	94,100,000.00	231,247,000.00	19,939,000.00	345,287,000.00	334,499,000.00	10,788,000.00
597	Kalimati Rural Municipality	11,244,000.00	7,570,000.00	46,000.00	108,724,000.00	-	-	127,586,000.00	270,096,000.00	31,658,000.00	429,341,000.00	419,383,000.00	9,958,000.00
598	Kumakh Rural Municipality	52,923,000.00	4,498,000.00	5,000.00	96,055,000.00	-	-	153,482,000.00	287,076,000.00	41,190,000.00	481,750,000.00	449,941,000.00	31,809,000.00
599	Chhatreshwori Rural Municipality	27,429,000.00	5,668,000.00		84,084,000.00	-	454,000.00	117,637,000.00	291,827,000.00	39,277,000.00	448,742,000.00	437,166,000.00	11,576,000.00
600	Siddha Kumakh Rural Municipality	27,868,000.00	5,301,000.00		64,409,000.00	-	-	97,580,000.00	196,596,000.00	17,694,000.00	311,871,000.00	295,285,000.00	16,586,000.00
601	Triveni Rural Municipality	36,238,000.00	4,698,000.00	268,000.00	73,476,000.00	-	-	114,681,000.00	237,848,000.00	21,070,000.00	373,600,000.00	342,045,000.00	31,554,000.00
602	Daarma Rural Municipality	5,425,000.00	8,197,000.00		77,494,000.00	-	-	91,117,000.00	248,685,000.00	31,697,000.00	371,499,000.00	364,057,000.00	7,442,000.00
603	Thuli Bheri Municipality	8,159,000.00	6,213,000.00		67,981,000.00	-	-	82,354,000.00	318,870,000.00	54,185,000.00	455,410,000.00	432,440,000.00	22,969,000.00
604	Tripurasundari Municipality	1,271,000.00	3,013,000.00		75,450,000.00	-	-	79,735,000.00	358,749,000.00	44,028,000.00	482,513,000.00	480,178,000.00	2,334,000.00
605	Kaeke Rural Municipality	5,170,000.00	663,000.00		46,122,000.00	-	-	51,956,000.00	254,287,000.00	67,561,000.00	373,805,000.00	366,402,000.00	7,402,000.00
606	Chharka Tangsong Rural Municipality	38,022,000.00	8,750,000.00		41,824,000.00	-	-	88,597,000.00	129,899,000.00	27,337,000.00	245,834,000.00	227,763,000.00	18,071,000.00
607	Jagdulla Rural Municipality	8,907,000.00	2,254,000.00	(517,000.00)	42,850,000.00	-	-	53,494,000.00	176,939,000.00	35,107,000.00	265,541,000.00	257,855,000.00	7,686,000.00
608	Dolpo Buddha Rural Municipality	78,392,000.00	6,000.00	(25,108,000.00)	44,029,000.00	-	-	97,320,000.00	130,471,000.00	35,494,000.00	263,285,000.00	250,827,000.00	12,458,000.00
609	Mudkechula Rural Municipality	25,477,000.00	149,000.00		51,341,000.00	-	-	76,967,000.00	225,432,000.00	52,642,000.00	355,042,000.00	345,545,000.00	9,496,000.00
610	She Phoksundo Rural Municipality	38,753,000.00	7,304,000.00	(6,982,000.00)	55,790,000.00	-	-	94,865,000.00	247,416,000.00	40,415,000.00	382,697,000.00	352,259,000.00	30,438,000.00
611	Chandnnath Municipality	74,782,000.00	14,180,000.00	2,438,000.00	82,959,000.00	-	-	174,360,000.00	447,036,000.00	40,219,000.00	661,616,000.00	605,117,000.00	56,498,000.00
612	Kankasundari Rural Municipality	30,648,000.00	2,439,000.00	(8,314,000.00)	73,726,000.00	-	-	98,500,000.00	301,071,000.00	32,609,000.00	432,182,000.00	419,491,000.00	12,691,000.00
613	Guthichaur Rural Municipality	33,409,000.00	3,286,000.00	322,000.00	71,268,000.00	-	-	108,286,000.00	246,403,000.00	25,520,000.00	380,210,000.00	365,301,000.00	14,909,000.00

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
614	Tatopani Rural Municipality	53,727,000.00	3,178,000.00		88,178,000.00	-	-	145,085,000.00	303,100,000.00	32,756,000.00	480,941,000.00	431,756,000.00	49,184,000.00
615	Tila Rural Municipality	60,709,000.00	2,614,000.00	9,197,000.00	73,814,000.00	-	-	146,336,000.00	296,277,000.00	35,766,000.00	478,380,000.00	439,706,000.00	38,673,000.00
616	Patarasi Rural Municipality	22,436,000.00	2,896,000.00		93,551,000.00	-	-	118,884,000.00	229,641,000.00	35,683,000.00	384,209,000.00	351,287,000.00	32,921,000.00
617	Sinja Rural Municipality	20,844,000.00	3,373,000.00	6,482,000.00	66,962,000.00	-	-	97,663,000.00	238,245,000.00	38,081,000.00	373,990,000.00	357,904,000.00	16,086,000.00
618	Hima Rural Municipality	5,138,000.00	2,938,000.00	(1,429,000.00)	63,235,000.00	-	-	69,882,000.00	241,863,000.00	34,244,000.00	345,990,000.00	335,852,000.00	10,137,000.00
619	Chayanath RARA Municipality	12,201,000.00	10,222,000.00	(776,000.00)	106,610,000.00	-	-	128,257,000.00	347,582,000.00	61,506,000.00	537,345,000.00	528,392,000.00	8,952,000.00
620	Mugumkamorog Rural Municipality	38,419,000.00	6,341,000.00	6,105,000.00	72,307,000.00	-	-	123,174,000.00	208,249,000.00	38,305,000.00	369,728,000.00	315,407,000.00	54,320,000.00
621	Khatayad Rural Municipality	39,089,000.00	4,585,000.00		88,728,000.00	-	-	132,402,000.00	371,018,000.00	51,578,000.00	554,999,000.00	505,052,000.00	49,947,000.00
622	Soru Rural Municipality	4,307,000.00	792,000.00		79,643,000.00	-	-	84,743,000.00	329,956,000.00	46,800,000.00	461,499,000.00	421,994,000.00	39,505,000.00
623	Adaanchuli Rural Municipality	33,349,000.00	410,000.00	(13,841,000.00)	54,994,000.00	-	-	74,912,000.00	199,908,000.00	53,881,000.00	328,702,000.00	304,121,000.00	24,580,000.00
624	Kharpunath Rural Municipality	18,632,000.00	1,411,000.00	656,000.00	64,826,000.00	-	-	85,527,000.00	245,142,000.00	41,403,000.00	372,073,000.00	357,569,000.00	14,503,000.00
625	Chankheli Rural Municipality	82,234,000.00	1,032,000.00		67,781,000.00	-	-	151,049,000.00	212,091,000.00	34,218,000.00	397,358,000.00	317,680,000.00	79,677,000.00
626	Tajakot Rural Municipality	481,000.00	1,658,000.00		50,595,000.00	-	-	52,735,000.00	207,524,000.00	75,528,000.00	335,787,000.00	321,343,000.00	14,443,000.00
627	Namkha Rural Municipality	54,953,000.00	9,513,000.00		61,509,000.00	-	-	125,977,000.00	192,385,000.00	27,340,000.00	345,702,000.00	316,301,000.00	29,401,000.00
628	Sarkegad Rural Municipality	29,751,000.00	1,539,000.00	(364,000.00)	69,477,000.00	-	-	100,403,000.00	277,264,000.00	55,933,000.00	433,600,000.00	408,034,000.00	25,566,000.00
629	Simkot Rural Municipality	25,427,000.00	3,499,000.00	1,637,000.00	83,418,000.00	-	-	113,982,000.00	301,673,000.00	57,114,000.00	472,771,000.00	431,581,000.00	41,190,000.00
630	Khadachakra Municipality	9,166,000.00	4,596,000.00		85,027,000.00	-	247,000.00	99,038,000.00	321,314,000.00	56,505,000.00	476,858,000.00	470,216,000.00	6,642,000.00
631	Tilagupha Municipality	6,317,000.00	3,220,000.00	(949,000.00)	83,982,000.00	-	-	92,571,000.00	280,582,000.00	40,573,000.00	413,727,000.00	408,181,000.00	5,546,000.00
632	Raskot Municipality	4,002,000.00	12,885,000.00	826,000.00	68,376,000.00	-	2,496,000.00	88,587,000.00	291,022,000.00	39,508,000.00	419,118,000.00	417,189,000.00	1,928,000.00
633	Shubh Kalika Rural Municipality	32,550,000.00	3,299,000.00		69,240,000.00	-	-	105,090,000.00	234,938,000.00	35,436,000.00	375,465,000.00	346,751,000.00	28,713,000.00
634	Narharinath Rural Municipality	26,666,000.00	4,308,000.00		88,558,000.00	-	-	119,532,000.00	304,786,000.00	55,424,000.00	479,743,000.00	470,369,000.00	9,374,000.00
635	Pachaldharna Rural Municipality	18,112,000.00	2,717,000.00	1,281,000.00	70,481,000.00	-	-	92,593,000.00	248,130,000.00	43,392,000.00	384,115,000.00	362,694,000.00	21,421,000.00
636	Palata Rural Municipality	15,219,000.00	1,790,000.00	6,626,000.00	85,931,000.00	-	-	109,568,000.00	252,264,000.00	36,679,000.00	398,511,000.00	386,016,000.00	12,495,000.00
637	Mahabai Rural Municipality	10,010,000.00	1,587,000.00		64,960,000.00	-	-	76,557,000.00	177,953,000.00	36,628,000.00	291,140,000.00	281,112,000.00	10,028,000.00
638	Sanni Tribeni Rural Municipality	8,604,000.00	1,801,000.00		69,664,000.00	-	-	80,070,000.00	233,386,000.00	35,297,000.00	348,754,000.00	332,585,000.00	16,168,000.00
639	Chedagad Municipality	7,313,000.00	5,958,000.00	1,128,000.00	122,661,000.00	-	-	137,063,000.00	448,650,000.00	61,588,000.00	647,302,000.00	645,836,000.00	1,466,000.00
640	Nalgaad Municipality	11,663,000.00	8,451,000.00	(288,000.00)	112,162,000.00	-	-	131,989,000.00	379,023,000.00	80,739,000.00	591,752,000.00	557,647,000.00	34,105,000.00
641	Bheri Municipality	18,968,000.00	20,991,000.00		122,588,000.00	-	-	162,548,000.00	445,531,000.00	78,358,000.00	686,438,000.00	665,690,000.00	20,747,000.00
642	Kuse Rural Municipality	20,036,000.00	2,094,000.00		94,638,000.00	-	-	116,769,000.00	314,112,000.00	41,928,000.00	472,809,000.00	462,104,000.00	10,704,000.00
643	Junichande Rural Municipality	5,786,000.00	3,931,000.00		101,920,000.00	-	-	111,638,000.00	286,822,000.00	61,673,000.00	460,134,000.00	446,928,000.00	13,205,000.00
644	Baarekot Rural Municipality	22,221,000.00	4,557,000.00	2,042,000.00	98,528,000.00	-	-	127,350,000.00	264,732,000.00	41,499,000.00	433,582,000.00	394,934,000.00	38,648,000.00
645	Shiwalaya Rural Municipality	33,719,000.00	3,463,000.00		74,651,000.00	-	-	111,833,000.00	246,554,000.00	47,901,000.00	406,289,000.00	374,253,000.00	32,036,000.00
646	Aathbis Municipality	16,586,000.00	5,407,000.00		103,316,000.00	-	-	125,310,000.00	292,377,000.00	90,064,000.00	507,752,000.00	474,625,000.00	33,127,000.00
647	Chamunda Bindrsaini Municipality	50,291,000.00	2,509,000.00	(35,267,000.00)	90,306,000.00	-	-	107,839,000.00	277,562,000.00	49,935,000.00	435,337,000.00	419,979,000.00	15,358,000.00
648	Dullu Municipality	38,295,000.00	11,674,000.00	5,000.00	118,429,000.00	-	-	168,405,000.00	493,684,000.00	68,014,000.00	730,104,000.00	693,452,000.00	36,652,000.00
649	Narayan Municipality	14,881,000.00	10,501,000.00		95,758,000.00	-	-	121,142,000.00	370,684,000.00	69,558,000.00	561,385,000.00	543,923,000.00	17,461,000.00
650	Gurans Rural Municipality	21,014,000.00	10,493,000.00		87,299,000.00	-	-	118,807,000.00	304,547,000.00	47,959,000.00	471,314,000.00	443,331,000.00	27,983,000.00
651	Thatikandh Rural Municipality	7,690,000.00	4,296,000.00	2,065,000.00	76,718,000.00	-	-	90,771,000.00	221,370,000.00	45,274,000.00	357,416,000.00	342,348,000.00	15,067,000.00
652	Dungeswori Rural Municipality	3,830,000.00	8,225,000.00		69,886,000.00	-	-	81,942,000.00	223,112,000.00	63,526,000.00	368,581,000.00	363,461,000.00	5,120,000.00
653	Naumule Rural Municipality	36,085,000.00	4,359,000.00		91,171,000.00	-	-	131,616,000.00	319,532,000.00	52,994,000.00	504,143,000.00	463,836,000.00	40,307,000.00
654	Bhagwatimai Rural Municipality	7,236,000.00	3,090,000.00	1,892,000.00	82,899,000.00	-	-	95,119,000.00	268,808,000.00	36,978,000.00	400,906,000.00	391,498,000.00	9,408,000.00
655	Bhairabimai Rural Municipality	23,824,000.00	4,364,000.00		82,583,000.00	-	-	110,773,000.00	229,757,000.00	62,228,000.00	402,759,000.00	387,729,000.00	15,029,000.00

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
656	Mahabu Rural Municipality	15,063,000.00	7,849,000.00	(163,000.00)	80,152,000.00	-	-	102,901,000.00	258,454,000.00	46,331,000.00	407,688,000.00	390,839,000.00	16,849,000.00
657	Gurbhakot Municipality	55,092,000.00	14,448,000.00		140,161,000.00	-	-	209,703,000.00	435,245,000.00	61,574,000.00	706,523,000.00	656,416,000.00	50,106,000.00
658	Panjapuri Municipality	58,049,000.00	8,991,000.00	(32,976,000.00)	117,285,000.00	1,997,000.00	-	153,347,000.00	349,695,000.00	61,724,000.00	564,766,000.00	535,487,000.00	29,279,000.00
659	Bheriganga Municipality	37,882,000.00	15,568,000.00	7,893,000.00	145,140,000.00	-	-	206,484,000.00	420,085,000.00	75,993,000.00	702,563,000.00	667,411,000.00	35,151,000.00
660	Lekbesi Municipality	54,043,000.00	13,074,000.00	1,081,000.00	118,617,000.00	-	-	186,817,000.00	378,839,000.00	39,280,000.00	604,937,000.00	586,431,000.00	18,506,000.00
661	Birendranagar Municipality	410,156,000.00	163,370,000.00	(6,367,000.00)	336,997,000.00	-	-	904,156,000.00	1,246,387,000.00	236,461,000.00	2,387,005,000.00	2,106,781,000.00	280,224,000.00
662	Chingad Rural Municipality	34,762,000.00	2,248,000.00		79,995,000.00	-	-	117,006,000.00	233,340,000.00	27,434,000.00	377,781,000.00	378,739,000.00	(957,000.00)
663	Chaukune Rural Municipality	(9,576,000.00)	3,328,000.00	35,303,000.00	114,862,000.00	-	-	143,918,000.00	302,049,000.00	57,350,000.00	503,317,000.00	482,771,000.00	20,546,000.00
664	Barahataal Rural Municipality	30,075,000.00	4,474,000.00	(895,000.00)	118,117,000.00	-	-	151,772,000.00	310,331,000.00	72,924,000.00	535,028,000.00	527,684,000.00	7,344,000.00
665	Simta Rural Municipality	13,021,000.00	6,209,000.00	2,357,000.00	101,496,000.00	-	-	123,085,000.00	331,986,000.00	42,400,000.00	497,471,000.00	472,860,000.00	24,611,000.00
666	Tribeni Municipality	13,911,000.00	3,974,000.00		90,784,000.00	-	-	108,670,000.00	277,770,000.00	33,467,000.00	419,908,000.00	404,817,000.00	15,091,000.00
667	Badimalika Municipality	15,737,000.00	7,740,000.00		87,420,000.00	-	-	110,898,000.00	249,149,000.00	27,992,000.00	388,040,000.00	384,190,000.00	3,850,000.00
668	Budiganga Municipality	17,385,000.00	3,092,000.00		84,012,000.00	-	-	104,491,000.00	366,982,000.00	37,967,000.00	509,441,000.00	514,209,000.00	(4,767,000.00)
669	Budhunanda Municipality	11,917,000.00	7,414,000.00		94,043,000.00	-	-	113,376,000.00	275,463,000.00	28,506,000.00	417,346,000.00	414,042,000.00	3,303,000.00
670	Gaumul Rural Municipality	16,962,000.00	2,976,000.00		67,259,000.00	-	-	87,198,000.00	207,518,000.00	27,343,000.00	322,060,000.00	315,858,000.00	6,202,000.00
671	Kjapada Chededaha Rural Municipality	49,639,000.00	2,594,000.00		82,566,000.00	-	-	134,799,000.00	286,631,000.00	29,852,000.00	451,284,000.00	398,779,000.00	52,505,000.00
672	Jagannath Rural Municipality	9,250,000.00	1,867,000.00	442,000.00	63,641,000.00	-	-	75,202,000.00	164,201,000.00	20,914,000.00	260,318,000.00	246,094,000.00	14,223,000.00
673	Swamikartikkaapur Municipality	6,485,000.00	3,578,000.00	(82,000.00)	67,183,000.00	-	-	77,164,000.00	232,983,000.00	33,370,000.00	343,518,000.00	340,308,000.00	3,209,000.00
674	Himali Rural Municipality	4,275,000.00	3,143,000.00	(2,374,000.00)	81,204,000.00	-	-	86,250,000.00	190,046,000.00	31,984,000.00	308,281,000.00	304,302,000.00	3,978,000.00
675	JataPrithvi Municipality	32,591,000.00	14,437,000.00		92,247,000.00	-	-	139,275,000.00	395,156,000.00	39,457,000.00	573,889,000.00	560,928,000.00	12,961,000.00
676	Bagal Municipality	1,424,000.00	2,993,000.00		140,311,000.00	-	-	144,729,000.00	439,386,000.00	33,562,000.00	617,677,000.00	604,301,000.00	13,376,000.00
677	Saipal Rural Municipality	10,632,000.00	794,000.00		50,561,000.00	-	-	61,989,000.00	120,738,000.00	30,766,000.00	213,494,000.00	208,458,000.00	5,036,000.00
678	Kedarsiu Rural Municipality	14,347,000.00	6,341,000.00		87,603,000.00	-	-	108,293,000.00	453,554,000.00	26,995,000.00	588,843,000.00	584,433,000.00	4,410,000.00
679	Kaptadchhatra Rural Municipality	6,347,000.00	1,990,000.00		76,701,000.00	-	-	85,039,000.00	283,511,000.00	40,111,000.00	408,661,000.00	387,735,000.00	20,926,000.00
680	Chhabispathibheri Rural Municipality	18,335,000.00	3,471,000.00		75,567,000.00	-	-	97,373,000.00	329,808,000.00	38,828,000.00	466,010,000.00	461,648,000.00	4,361,000.00
681	Talakot Rural Municipality	19,552,000.00	3,315,000.00		80,096,000.00	-	-	102,964,000.00	225,158,000.00	30,290,000.00	358,413,000.00	345,231,000.00	13,182,000.00
682	Thalara Rural Municipality	14,581,000.00	6,900,000.00		80,807,000.00	-	-	102,289,000.00	294,161,000.00	26,383,000.00	422,834,000.00	412,075,000.00	10,758,000.00
683	Durgathali Rural Municipality	6,843,000.00	2,551,000.00		62,842,000.00	-	-	72,237,000.00	236,314,000.00	36,435,000.00	344,987,000.00	334,297,000.00	10,689,000.00
684	Masta Rural Municipality	6,936,000.00	2,369,000.00		72,972,000.00	-	-	82,277,000.00	290,591,000.00	32,113,000.00	404,983,000.00	402,239,000.00	2,744,000.00
685	Bithdachir Rural Municipality	20,623,000.00	3,273,000.00		77,937,000.00	-	-	101,834,000.00	263,164,000.00	24,236,000.00	389,235,000.00	371,631,000.00	17,604,000.00
686	Shurma Rural Municipality	13,291,000.00	2,110,000.00		67,889,000.00	-	-	83,290,000.00	159,030,000.00	47,984,000.00	290,305,000.00	283,434,000.00	6,870,000.00
687	Dipayal Silgadi Municipality	40,214,000.00	14,530,000.00		107,115,000.00	-	-	161,860,000.00	369,218,000.00	33,748,000.00	564,828,000.00	521,147,000.00	43,680,000.00
688	Shikhar Municipality	41,105,000.00	7,835,000.00		121,870,000.00	-	-	170,811,000.00	429,078,000.00	27,854,000.00	627,744,000.00	578,185,000.00	49,558,000.00
689	Aadarsha Rural Municipality	32,788,000.00	1,821,000.00		92,735,000.00	-	-	127,345,000.00	333,523,000.00	46,168,000.00	507,036,000.00	494,926,000.00	12,110,000.00
690	K.I. Singh Rural Municipality	29,206,000.00	4,942,000.00		85,996,000.00	-	-	120,145,000.00	243,994,000.00	24,106,000.00	388,246,000.00	364,502,000.00	23,743,000.00
691	Jorayal Rural Municipality	43,215,000.00	5,462,000.00		100,243,000.00	-	-	148,921,000.00	342,678,000.00	25,383,000.00	516,982,000.00	482,712,000.00	34,270,000.00
692	Purbachauki Rural Municipality	28,368,000.00	2,797,000.00		88,452,000.00	-	-	119,619,000.00	275,361,000.00	19,601,000.00	414,582,000.00	398,852,000.00	15,729,000.00
693	Badikedar Rural Municipality	36,747,000.00	4,056,000.00		89,652,000.00	-	-	130,457,000.00	248,337,000.00	23,557,000.00	402,352,000.00	371,274,000.00	31,077,000.00
694	Bogatan Phudsil Rural Municipality	2,217,000.00	2,135,000.00		91,114,000.00	-	-	95,467,000.00	266,474,000.00	20,032,000.00	381,974,000.00	376,721,000.00	5,252,000.00
695	Sayal Rural Municipality	3,802,000.00	5,054,000.00		83,265,000.00	-	-	92,121,000.00	217,358,000.00	23,271,000.00	332,752,000.00	328,672,000.00	4,079,000.00
696	Kamalbazzar Municipality	29,588,000.00	4,750,000.00		90,840,000.00	-	-	125,179,000.00	313,207,000.00	15,709,000.00	454,097,000.00	448,487,000.00	5,610,000.00

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
697	Panchadewal Binayak Municipality	24,521,000.00	8,117,000.00		103,600,000.00	-	-	136,239,000.00	314,356,000.00	21,317,000.00	471,913,000.00	443,532,000.00	28,381,000.00
698	Mangalsen Municipality	33,118,000.00	13,160,000.00	(2,692,000.00)	117,624,000.00	-	-	161,210,000.00	383,944,000.00	22,025,000.00	567,180,000.00	527,851,000.00	39,329,000.00
699	Safebagar Municipality	51,127,000.00	8,074,000.00		110,408,000.00	-	-	169,610,000.00	481,801,000.00	46,824,000.00	698,236,000.00	584,026,000.00	114,209,000.00
700	Chaurpati Rural Municipality	21,947,000.00	4,543,000.00		101,267,000.00	-	-	127,758,000.00	292,062,000.00	35,023,000.00	454,843,000.00	452,805,000.00	2,038,000.00
701	Dhakaari Rural Municipality	10,778,000.00	5,350,000.00	(19,000.00)	95,268,000.00	-	-	111,378,000.00	245,611,000.00	33,537,000.00	390,526,000.00	382,801,000.00	7,725,000.00
702	Dhurmakhand Rural Municipality	420,000.00	3,139,000.00		101,502,000.00	-	-	105,062,000.00	314,604,000.00	39,601,000.00	459,268,000.00	458,175,000.00	1,093,000.00
703	Bannigadi Jayagud Rural Municipality	18,742,000.00	5,048,000.00		69,934,000.00	-	-	93,724,000.00	223,582,000.00	15,128,000.00	332,436,000.00	315,781,000.00	16,654,000.00
704	Melakh Rural Municipality	18,923,000.00	3,764,000.00		94,562,000.00	-	-	117,250,000.00	344,166,000.00	22,956,000.00	484,373,000.00	479,180,000.00	5,192,000.00
705	Ramaroshan Rural Municipality	16,823,000.00	6,303,000.00	(129,000.00)	97,990,000.00	-	-	120,987,000.00	319,756,000.00	28,376,000.00	469,120,000.00	456,560,000.00	12,559,000.00
706	Mahakali Municipality	3,806,000.00	9,259,000.00		83,927,000.00	-	-	96,993,000.00	373,188,000.00	31,115,000.00	501,297,000.00	494,422,000.00	6,874,000.00
707	Shailyashikhar Municipality	8,769,000.00	5,661,000.00		95,093,000.00	-	-	109,524,000.00	412,348,000.00	58,727,000.00	580,600,000.00	579,022,000.00	1,577,000.00
708	Apihimal Rural Municipality	10,204,000.00	2,178,000.00		69,961,000.00	-	-	82,344,000.00	184,355,000.00	28,542,000.00	295,242,000.00	280,703,000.00	14,539,000.00
709	Dunhu Rural Municipality	635,000.00	5,268,000.00		57,369,000.00	-	-	63,273,000.00	221,590,000.00	21,154,000.00	306,018,000.00	305,886,000.00	131,000.00
710	Naugaad Rural Municipality	2,808,000.00	4,548,000.00		82,456,000.00	-	-	89,813,000.00	256,917,000.00	24,131,000.00	370,862,000.00	367,981,000.00	2,880,000.00
711	Marma Rural Municipality	2,726,000.00	5,969,000.00	(637,000.00)	86,754,000.00	-	-	94,813,000.00	330,062,000.00	46,320,000.00	471,196,000.00	467,653,000.00	3,543,000.00
712	Malikarjun Rural Municipality	3,535,000.00	2,821,000.00	(39,000.00)	70,051,000.00	-	-	76,368,000.00	337,488,000.00	34,289,000.00	448,146,000.00	444,814,000.00	3,332,000.00
713	Lekham Rural Municipality	8,900,000.00	3,104,000.00		67,489,000.00	-	-	79,495,000.00	307,721,000.00	30,026,000.00	417,243,000.00	410,647,000.00	6,596,000.00
714	Byas Rural Municipality	4,295,000.00	3,547,000.00		84,382,000.00	-	-	92,226,000.00	217,319,000.00	21,650,000.00	331,196,000.00	317,769,000.00	13,427,000.00
715	Dasarathchand Municipality	47,084,000.00	8,714,000.00		104,078,000.00	-	-	159,878,000.00	464,987,000.00	36,654,000.00	661,521,000.00	638,021,000.00	23,499,000.00
716	Patan Municipality	38,102,000.00	5,825,000.00	55,000.00	106,499,000.00	-	-	150,483,000.00	413,667,000.00	24,627,000.00	588,778,000.00	563,594,000.00	25,183,000.00
717	Purchaurdi Municipality	4,529,000.00	4,940,000.00		119,268,000.00	-	-	128,738,000.00	416,056,000.00	33,158,000.00	577,954,000.00	568,814,000.00	9,139,000.00
718	Melauli Municipality	45,048,000.00	4,732,000.00		89,243,000.00	-	-	139,024,000.00	308,692,000.00	29,631,000.00	477,349,000.00	444,883,000.00	32,466,000.00
719	Dilashaini Rural Municipality	14,812,000.00	2,146,000.00		88,836,000.00	-	-	105,796,000.00	305,202,000.00	38,614,000.00	449,613,000.00	448,498,000.00	1,115,000.00
720	Dogadakedar Rural Municipality	16,630,000.00	9,786,000.00		91,169,000.00	-	-	117,585,000.00	324,310,000.00	37,322,000.00	479,218,000.00	464,021,000.00	15,197,000.00
721	Pancheshor Rural Municipality	19,408,000.00	5,411,000.00		80,008,000.00	-	-	104,828,000.00	246,274,000.00	20,011,000.00	371,114,000.00	350,527,000.00	20,586,000.00
722	Shivanath Rural Municipality	11,491,000.00	6,054,000.00		72,432,000.00	-	-	89,977,000.00	209,725,000.00	20,875,000.00	320,579,000.00	310,397,000.00	10,181,000.00
723	Sigas Rural Municipality	46,930,000.00	4,207,000.00		93,675,000.00	-	-	144,813,000.00	276,113,000.00	22,808,000.00	443,735,000.00	398,673,000.00	45,062,000.00
724	Sunarya Rural Municipality	7,059,000.00	3,844,000.00		79,447,000.00	-	-	90,351,000.00	272,959,000.00	22,709,000.00	386,019,000.00	381,303,000.00	4,716,000.00
725	Amargadhi Municipality	45,196,000.00	15,089,000.00		90,172,000.00	-	-	150,457,000.00	393,632,000.00	52,452,000.00	596,542,000.00	556,228,000.00	40,314,000.00
726	Paeshuram Municipality	49,169,000.00	8,626,000.00		135,759,000.00	-	-	193,555,000.00	393,901,000.00	72,024,000.00	659,482,000.00	642,445,000.00	17,037,000.00
727	Ajaymeru Rural Municipality	4,633,000.00	5,638,000.00		77,152,000.00	-	-	87,424,000.00	306,957,000.00	28,739,000.00	423,121,000.00	407,751,000.00	15,369,000.00
728	Aalital Rural Municipality	3,233,000.00	4,160,000.00		92,425,000.00	-	-	99,819,000.00	252,781,000.00	105,495,000.00	458,096,000.00	453,208,000.00	4,888,000.00
729	Ganyapdhura Rural Municipality	57,961,000.00	5,274,000.00		73,947,000.00	-	-	137,183,000.00	276,038,000.00	32,912,000.00	446,134,000.00	373,357,000.00	72,776,000.00
730	Navadurga Rural Municipality	2,179,000.00	2,469,000.00		83,500,000.00	-	-	88,149,000.00	274,042,000.00	29,487,000.00	391,680,000.00	385,121,000.00	6,559,000.00
731	Bhajeshwor Rural Municipality	37,628,000.00	5,279,000.00		77,772,000.00	-	-	120,680,000.00	277,674,000.00	25,248,000.00	423,604,000.00	377,604,000.00	45,999,000.00
732	Krishnapur Municipality	38,538,000.00	14,305,000.00	(533,000.00)	212,148,000.00	-	-	264,458,000.00	410,241,000.00	44,899,000.00	719,599,000.00	653,678,000.00	65,920,000.00
733	Punarbas Municipality	167,497,000.00	32,526,000.00	(1,000.00)	201,806,000.00	-	-	401,828,000.00	443,830,000.00	32,633,000.00	878,292,000.00	660,324,000.00	217,968,000.00
734	Bedhkot Municipality	314,142,000.00	20,919,000.00		172,033,000.00	-	-	507,095,000.00	424,473,000.00	43,907,000.00	975,477,000.00	649,396,000.00	326,080,000.00
735	Belauri Municipality	24,183,000.00	57,765,000.00		121,051,000.00	-	-	203,000,000.00	445,317,000.00	29,337,000.00	677,655,000.00	645,168,000.00	32,487,000.00
736	Bhimdatta Municipality	160,868,000.00	223,411,000.00		315,433,000.00	-	-	699,713,000.00	729,860,000.00	95,659,000.00	1,525,232,000.00	1,335,543,000.00	189,689,000.00
737	Dodharachadani Municipality	64,726,000.00	11,810,000.00		124,431,000.00	-	-	200,967,000.00	307,666,000.00	34,697,000.00	543,332,000.00	504,319,000.00	39,012,000.00
738	Shuklaphat Municipality	47,753,000.00	18,714,000.00		138,405,000.00	-	-	204,872,000.00	421,095,000.00	58,980,000.00	684,948,000.00	666,112,000.00	18,835,000.00

S.N.	Local Level Government	Internal Revenue							Fiscal Transfers			Total expenditure	Balance
		Opening Balance	Internal Revenue	Internal Revenue Adjustment	Divisible revenue	Public Contribution	Others	Total	Federal Government	Province Government	Total Receipts		
739	Beldandi Rural Municipality	23,000,000.00	9,313,000.00		70,419,000.00	-	-	102,733,000.00	252,960,000.00	18,888,000.00	374,581,000.00	362,272,000.00	12,308,000.00
740	Lalihadi Rural Municipality	27,549,000.00	6,333,000.00		101,844,000.00	-	-	135,727,000.00	262,164,000.00	19,642,000.00	417,533,000.00	409,228,000.00	8,304,000.00
741	Dhangadi Sub-metropolitan	380,925,000.00	362,427,000.00		447,152,000.00	-	-	1,190,505,000.00	877,537,000.00	94,871,000.00	2,162,914,000.00	1,643,584,000.00	519,329,000.00
742	Godawari Municipality	66,324,000.00	174,737,000.00	(3,167,000.00)	239,337,000.00	-	-	477,232,000.00	623,252,000.00	37,048,000.00	1,137,533,000.00	1,022,547,000.00	114,986,000.00
743	Gauriganga Municipality	45,883,000.00	40,480,000.00		176,260,000.00	-	-	262,624,000.00	361,905,000.00	29,875,000.00	654,405,000.00	592,005,000.00	62,399,000.00
744	Ghodaghodi Municipality	117,880,000.00	28,260,000.00		197,695,000.00	-	-	343,835,000.00	543,545,000.00	31,218,000.00	918,599,000.00	813,505,000.00	105,093,000.00
745	Tikapur Municipality	184,354,000.00	90,869,000.00		191,390,000.00	-	-	466,614,000.00	464,839,000.00	34,393,000.00	965,846,000.00	771,056,000.00	194,789,000.00
746	Bhajani Municipality	65,318,000.00	27,748,000.00	3,456,000.00	134,898,000.00	-	-	231,422,000.00	347,075,000.00	24,332,000.00	602,830,000.00	585,978,000.00	16,851,000.00
747	Lamikchuha Municipality	102,248,000.00	125,764,000.00		208,101,000.00	-	-	436,114,000.00	555,899,000.00	42,759,000.00	1,034,773,000.00	917,165,000.00	117,608,000.00
748	Kailari Rural Municipality	26,070,000.00	16,444,000.00	1,584,000.00	132,428,000.00	-	-	176,528,000.00	456,844,000.00	26,823,000.00	660,196,000.00	634,215,000.00	25,981,000.00
749	Chure Rural Municipality	23,058,000.00	6,652,000.00		102,048,000.00	-	-	131,759,000.00	282,983,000.00	24,497,000.00	439,240,000.00	417,140,000.00	22,100,000.00
750	Janaki Rural Municipality	45,216,000.00	18,309,000.00		137,361,000.00	-	-	200,886,000.00	363,567,000.00	27,705,000.00	592,159,000.00	551,502,000.00	40,657,000.00
751	Joshipur Rural Municipality	47,921,000.00	12,546,000.00	(12,000.00)	95,970,000.00	-	-	156,425,000.00	301,198,000.00	33,558,000.00	491,182,000.00	445,824,000.00	45,357,000.00
752	Bardgoria Rural Municipality	38,579,000.00	13,164,000.00		114,902,000.00	-	-	166,647,000.00	252,104,000.00	37,741,000.00	456,493,000.00	434,245,000.00	22,247,000.00
753	Mohanyal Rural Municipality	71,948,000.00	8,313,000.00	(63,000.00)	120,578,000.00	-	-	200,776,000.00	296,512,000.00	20,310,000.00	517,599,000.00	471,044,000.00	46,555,000.00
Total		**60,508,055,830.14**	**34,543,444,097.41**	**(152,922,936.45)**	**99,443,388,446.87**	**733,647,604.25**	**307,739,417.46**	**195,383,352,459.68**	**272,144,387,758.76**	**24,594,533,252.96**	**492,122,273,471.40**	**437,398,100,501.63**	**54,724,172,969.77**

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

List Of Extra Budgetary Entities whose details are included in the integrated Financial Report

Fiscal Year 2024/25

Ministry of Finance	
1	Accounting Standard Board
2	Auditing Standard Board
3	Institute of Chartered Accountants of Nepal (ICAN)
Ministry of Industry, Commerce and Supplies	
1	Cottage and Small Industries Development Board
2	Nepal Intermodal Transport Development Board
3	Industrial Enterprise Development Institute (IEDI)
4	Special Economic Zone Authority
5	Nepal Accreditation Centre
6	Trade and Export Promotion Centre (TEPC)
Ministry of Energy, Water Resources and Irrigation	
1	Electricity Regulatory Commission (ERC), Nepal
Ministry of Agriculture and Livestock Development	
1	National Tea and Coffee Development Board
2	National Dairy Development Board
3	Kalimati Fruits and Vegetable Market Development Board
4	Cotton Development Committee
5	Nepal Veterinary Council
Ministry of Culture, Tourism and Civil Aviation	
1	Nepal Panchanga Nirnayak Samiti
2	Boudhanath Area Development Committee
3	Devghat Area Development Committee
4	Nepal Tourism Board
5	Nepal Academy of Music and Drama
6	Lumbini Development Trust
7	Nepal Academy of Tourism and Hotel Management (NATHM)
8	Nepal Academy of Fine Arts
9	Civil Aviation Authority of Nepal (CAAN)
10	Hanuman Dhoka Durbar Museum Development Committee
11	Narayanhiti Palace Museum and Republic Memorial Management and Development Committee
12	Pashupati Area Development Trust
13	Taragaon Development Committee
14	Nepal Academy
15	Buddhist Philosophy Promotion and Monastery Development Committee
16	Nepal Mountain Academy
17	Patan Museum Development Committee
18	Cultural Corporation (Rastriya Nachghar / National Theatre)
Ministry of Forests and Environment	
1	National Trust for Nature Conservation (NTNC)
2	Forest Products Development Board

Ministry of Defence	
1	Swayambhu Ammunition Factory (Swayambhu Barudkhana)
2	Nepali Army Aircraft Charter Flight Development Committee
3	Nepali Army Multi-Business Industry
4	Nepali Army Fair Price Shop
Ministry of Urban Development	
1	Town Development Fund
Ministry of Education, Science and Technology	
1	Kathmandu University
2	Madan Bhandari University of Science and Technology
3	Far Western University
4	Surkhet Medical College Infrastructure Construction Development Project
5	Lumbini Buddhist University
6	Agriculture and Forestry University
7	Medical Education Commission
8	Nepal Sanskrit University
9	Bardibas Medical College Infrastructure Construction Development Project
10	Nepal University
11	Rajarshi Janak University
12	Pokhara University
13	Purbanchal University
14	Tribhuvan University
15	University Grants Commission (UGC)
16	Butwal Medical College Infrastructure Construction Development Project
17	Mid-West University
18	Nepal Open University
19	Council for Technical Education and Vocational Training (CTEVT)
Ministry of Communications and Information Technology	
1	National News Agency (Rastriya Samachar Samiti - RSS)
2	Film Development Board
3	Press Council Nepal
4	Nepal Telecommunications Authority (NTA)
5	Department of Information and Broadcasting
6	Advertisement Board
7	Public Service Broadcasting Institution
8	Ministry of Federal Affairs and General Administration
9	National Foundation for Development of Indigenous Nationalities (NFDIN)
10	Civil Service Hospital
11	Local Development Training Academy (LDTA)
12	Nepal Administrative Staff College (NASC)
Ministry of Health and Population	
1	Shukraraj Tropical and Infectious Disease Hospital
2	Kanti Children's Hospital
3	Geta Hospital
4	Dadeldhura Hospital
5	Bhaktapur Cancer Hospital

6	Patan Academy of Health Sciences
7	Pokhara Academy of Health Sciences
8	Shahid Dharmabhakta National Transplant Centre
9	Ram Raja Prasad Singh Academy of Health Sciences
10	Paropakar Maternity and Women's Hospital
11	Nepal Health Research Council (NHRC)
12	Narayani Hospital
13	National Academy of Medical Sciences (NAMS)
14	National Academy of Medical Sciences (NAMS), Bir Hospital Nursing Campus
15	Koshi Hospital, Biratnagar
16	G.P. Koirala National Centre for Respiratory Diseases
17	Gajendra Narayan Singh Hospital
18	Nardevi Ayurveda Hospital
19	Bharatpur Hospital
20	Bheri Hospital
21	Mental Hospital
22	National Ayurveda Research and Training Centre
23	B.P. Koirala Institute of Health Sciences (BPKIHS)
24	Rapti Academy of Health Sciences
25	Shahid Gangalal National Heart Centre
26	B.P. Koirala Memorial Cancer Hospital
27	Singh Durbar Vaidyakhana Development Committee
28	Health Insurance Board
29	National Trauma Centre
30	Sushil Koirala Prakhar Cancer Hospital
31	Karnali Academy of Health Sciences
Ministry of Labour, Employment and Social Security	
1	Secretariat of the Foreign Employment Board (Babarmahal)
Ministry of Youth and Sports	
1	National Sports Council (NSC)
2	Nepal Scouts
3	Fapla International Cricket Stadium Infrastructure Development Committee
4	Youth and Small Entrepreneur Self-Employment Fund Secretariat (YSEF)
5	National Youth Council
Ministry of Foreign Affairs	
1	Institute of Foreign Affairs (IFA)
Ministry of Land Management, Cooperatives and Poverty Alleviation	
1	Guthi Sansthan
2	Sajha Prakashan
3	Sajha Health Services Cooperative
4	Sajha Yatayat Cooperative
5	National Cooperative Federation of Nepal Ltd.
6	National Cooperative Regulatory Authority
Ministry of Physical Infrastructure and Transport	
1	Road Board Nepal (RBN)
Ministry of Women, Children and Senior Citizens	

1	Disabled Welfare Fund (Apanga Kosh)
2	Social Welfare Council (SWC)
	Ministry of Law, Justice and Parliamentary Affairs
1	Law Books Management Board
	Total number of Ministries 19
	Total number of Extra Budgetary Entities 118
	Koshi Province
1	Provincial Investment Authority
2	Provincial Communication Foundation Fund
3	Journalist Security Fund
4	Kechana–Kanchanjunga Tourism Development Committee
5	Katahari Fruit and Vegetable Wholesale Market, Morang
6	Disaster Management Fund
7	Maintenance and Reconstruction Fund
8	Chief Minister Corona Public Safety Fund
9	Provincial Sports Development Board, Biratnagar
10	Madan Bhandari Hospital and Trauma Center
11	Hospital Development Committee, Dhankuta
12	Greater Barahachhetra Development Committee
13	Manmohan Technical University
14	Hospital Development Committee, Tehrathum
15	Halesi Mahadev Development Committee
16	Pathibhara Development Committee
	Madhesh Province
1	Madhesh Academy of Health Sciences
	Bagmati Province
1	Madan Bhandari Academy of Health Sciences
2	Hetauda Hospital Development Committee, Hetauda
3	Provincial Sports Development Council
4	Bhaktapur Hospital Development Committee
	Gandaki Province
1	Gandaki University.
	Lumbini Province
1	Lumbini Provincial Hospital Development Committee
2	Rapti Provincial Hospital Development Committee
	Karnali Province
1	Hospital Management Committee, Dailekh
2	Hospital Development Committee
3	Hospital Development Committee, Mehelkuna
	SudurPaschim Province
1	District Hospital, Bajhang
2	Seti Provincial Hospital
3	Provincial Ayurvedic Hospital
4	Mahakali Provincial Hospital
	Total number Province - 7
	Total number of Extra Budgetary Entities - 31

नेपालका महालेखापरीक्षक

अनामनगर, काठमाडौं, नेपाल
पोष्ट बक्स नं.: १३३२८

पत्र संख्या : २०८२।८३
च.नं. : ७५

मितिः २०८३।१।३१

विषयः एकीकृत वित्तीय विवरणमा राय।

श्री सचिव,
अर्थ मन्त्रालय,
सिंहदरबार, काठमाडौं।

१. **कैफियतसहितको राय** - हामीले नेपाल सरकारको आर्थिक वर्ष २०८१।८२ को प्राप्ति तथा भुक्तानीको वार्षिक प्रतिवेदन, बजेट तुलनात्मक विवरण, सङ्घीय सञ्चित कोषको वार्षिक आर्थिक विवरण र त्यससँग सम्बन्धित लेखानीति तथा टिप्पणीहरू समावेश भएको एकीकृत वित्तीय विवरणको लेखापरीक्षण गरेका छौं।

हाम्रो रायमा, यस प्रतिवेदनको कैफियतसहितको राय व्यक्त गर्ने आधार खण्डमा उल्लेख भएका विषयले पार्ने असर बाहेक पेस भएको आर्थिक वर्ष २०८१।८२ को प्राप्ति र भुक्तानीको वार्षिक प्रतिवेदन, बजेट तुलनात्मक विवरण, सङ्घीय सञ्चित कोषको वार्षिक आर्थिक विवरण र त्यससँग सम्बन्धित लेखानीति तथा टिप्पणीहरू समावेश भएको एकीकृत वित्तीय विवरणले नेपाल सार्वजनिक क्षेत्र लेखामान (नगदमा आधारित), र आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६ लगायत प्रचलित कानुनबमोजिम सारभूतरूपमा यथार्थ अवस्था चित्रण गर्दछ।

२. **कैफियतसहितको राय व्यक्त गर्ने आधार**

२.१. **सञ्चित कोष** - सङ्घीय सञ्चित कोषको यो वर्षको आर्थिक विवरण अनुसार कुल राजस्व, अनुदान, आन्तरिक तथा बाह्य ऋण र सोझै भुक्तानी हुने अनुदान र ऋणसमेत कुल प्राप्ति रु.१५ खर्ब ३८ अर्ब ८ करोड ९६ लाखमध्ये चालु, पुँजीगत र वित्तीय व्यवस्थासमेतमा रु.१५ खर्ब १३ अर्ब २४ करोड ५९ लाख भुक्तानी भई रु.२४ अर्ब ८४ करोड ३७ लाख बचत रहेको छ। सोमा गत वर्षको रोयल्टी बाँडफाँटबाट थप भएको रु.३ अर्ब १५ करोड २३ लाख तथा गत वर्षसम्मको रु.२ खर्ब २८ अर्ब ३५ करोड ७६ लाख ऋणात्मक मौज्दात समायोजन गर्दा यस वर्षसम्म सङ्घीय सञ्चित कोषको मौज्दात रु.२ खर्ब ३६ करोड १६ लाख ऋणात्मक देखाएको छ। सो कोषमा धरौटी तथा अन्य कोषहरूको मौज्दात रु.१ खर्ब ७२ अर्ब ५ करोड ३३ लाख समायोजन गर्दा समेत समग्र सरकारी नगद तथा बैङ्क मौज्दात रु.२८ अर्ब ३० करोड ८३ लाख ऋणात्मक देखिएको छ। वर्षान्तमा प्रदेश तथा स्थानीय सञ्चित कोषको मौज्दात क्रमशः रू.३६ अर्ब ६४ करोड ६८ लाख र रू.५४ अर्ब ७२ करोड ४२ लाख धनात्मक रहेको छ।

२.२. **नगद तथा बैङ्क मौज्दात** - एकीकृत वित्तीय विवरणअनुसार नेपाल सरकारको नगद तथा बैङ्क मौज्दात रु.२८ अर्ब ३० करोड ८३ लाख ऋणात्मक रहेकोमा नेपाल राष्ट्र बैङ्कको २०८१।८२ को वित्तीय विवरण अनुसार रु.६९ अर्ब ८६ करोड ३१ लाख ऋणात्मक देखिएको छ। बैङ्कले देखाएको भन्दा

फोन नम्बर : ५९१९१६३, ईमेल: oagnep@ntc.net.np/ag@oagnep.gov.np, वेभसाईट: www.oag.gov.np

नेपाल सरकारको वित्तीय विवरणमा रु.४१ अर्ब ५५ करोड ४८ लाख मौज्दात बढी देखाएको सम्बन्धमा यकिन गरी हिसाब मिलान विवरण तयार पारेको छैन।

२.३. **बढी जिम्मेवारी** - एकीकृत वित्तीय विवरणमा गैर बजेटरी निकायको बैङ्क तथा नगद मौज्दाततर्फ गत वर्षको जिम्मेवारी रू.७१ अर्ब ९७ करोड १ लाख सारेको छ। तर गत वर्ष वित्तीय विवरणमा समावेश भई यो वर्ष समावेश नभएका ११ निकायको गत वर्षको मौज्दात रू.१६ अर्ब २ करोड २४ लाख समायोजन नगरी जिम्मेवारी सारेको कारणबाट गैर बजेटरी निकायसमेत यस वर्षसम्म सरकारको बैङ्क तथा नगद मौज्दात सोही रकमले बढी देखिएको छ।

२.४. **वैदेशिक ऋण** - एकीकृत प्राप्ति तथा भुक्तानीको विवरणमा सङ्घीय सञ्चित कोषमा दाखिला भएको विगत वर्षहरुको प्राप्तिसमेत वैदेशिक ऋण रु.१ खर्ब २६ अर्ब ९४ करोड ७६ लाख रहेकोमा सार्वजनिक ऋण व्यवस्थापन कार्यालयबाट प्राप्त नेपाल सरकारको ऋण दायित्वको वार्षिक प्रतिवेदन २०८१।८२ अनुसार वैदेशिक ऋण प्राप्ति रु.१ खर्ब २९ अर्ब ९५ करोड ९२ लाख देखिएको छ। वैदेशिक ऋण प्राप्ति रकममा देखिएको फरक हिसाब यकिन गरेको छैन।

२.५. **राजस्व अभिलेखीकरण** - एकीकृत वित्तीय विवरणअनुसार यो वर्ष नेपाल सरकारको कुल राजस्व तथा अन्य प्राप्ति रु.११ खर्ब ९७ अर्ब २० करोड रहेकोमा बैङ्कगत विवरणबमोजिम रु.११ खर्ब ९६ अर्ब २२ करोड ९८ लाख देखिएकोले घटी दाखिला भएको रु.९७ करोड २ लाखको हिसाब यकिन गरेको छैन।

२.६. **लेखाङ्कन** - नगदमा आधारित सार्वजनिक क्षेत्र लेखामानबमोजिम भुक्तानी भएकै बखत सोको लेखाङ्कन गर्नुपर्नेमा सङ्घीय सञ्चित कोषको वार्षिक आर्थिक विवरणबमोजिम यो वर्ष कुल भुक्तानी रु.१५ खर्ब १३ अर्ब २४ करोड ५९ लाखमा विगत वर्षमा सोझै भुक्तानी भएको रु.३ अर्ब १ करोड ८१ लाखलाई समेत समावेश गरेकोले यो वर्षको यथार्थ भुक्तानी सोही रकमले बढी प्रस्तुतीकरण भएको छ।

२.७. **फरक खर्च शीर्षकमा लेखाङ्कन** - अन्तर्राष्ट्रिय मुद्रा कोषबाट जारी सरकारी वित्त तथ्याङ्क निर्देशिका, २०१४ मा आधारित एकीकृत आर्थिक सङ्केत तथा वर्गीकरण र व्याख्या, २०७४ बमोजिम खर्च शीर्षक २५००० सहायता (सब्सिडी) बाट वस्तु वा सेवाको उत्पादनमा संलग्न संस्थाहरूलाई मूल्य नियन्त्रण, उत्पादन वृद्धि, वा आर्थिक गतिविधि प्रोत्साहनका लागि सहायता शीर्षकबाट खर्च गरिनेमा सो अन्तर्गत गैरवित्तीय संस्थानका लागि विनियोजित शीर्षक २५१११ बाट अर्थ मन्त्रालयले २ वित्तीय संस्थालाई तालिमलगायतको कार्यक्रम सञ्चालनका लागि रु.१३ करोड ९४ लाख ६६ हजार निकासाबापत खर्च लेखेको छ। यसै गरी राष्ट्रिय व्यक्तित्व र सर्वसाधारणलाई दिइने औषधि उपचार, मृत्यु वा अन्य कारणले पीडितलाई दिइने आर्थिक सहायताको शीर्षक २७११२ बाट नेपाल राष्ट्र बैङ्कलाई ब्याज अनुदान रु.५ अर्ब ५५ करोड निकासा गरेको छ। उक्त निकासा बापतको खर्चहरू वित्तीय विवरणको भुक्तानी खण्डमा समावेश भएको भन्दा फरक शीर्षकमा लेखाङ्कन भएका छन्।

२.८. **राजस्व बाँडफाँट** - महालेखा नियन्त्रक कार्यालयले २०८२।३।१६ देखि २०८२।३।३१ सम्म सङ्कलन भएको मूल्य अभिवृद्धि कर र अन्तःशुल्कबापतको राजस्व रु.३४ अर्ब ९० करोड ७४ लाख २०८२।७।२५ मा बाँडफाँट गरी सङ्घीय सञ्चित कोषमा रु.२४ अर्ब ४३ करोड ५२ लाख दाखिला गरेकोमा सो रकमलाई समेत २०८१।८२ मा प्राप्ति देखाई वित्तीय विवरण तयार गरेको छ। नगदमा आधारित लेखामान बमोजिम २०८१।८२ को राजस्व भए तापनि सो रकम सञ्चित कोषमा

२०८२।८३ मा दाखिला गरेको अवस्थामा पनि यो वर्षको प्राप्तिमा देखाएकोले मौज्दात रकम बढी देखिएको छ।

२.९. **सार्वजनिक सम्पत्तिको अभिलेखीकरण** - एकीकृत वित्तीय विवरण साथ संलग्न जिन्सी तथा सम्पत्तिको विवरणअनुसार यस वर्षसम्म सङ्घीय सरकारको जिन्सी तथा सम्पत्ति रु.४ खर्ब ८३ अर्ब ९ करोड ५५ लाख रहेकोमा प्राकृतिक सम्पत्तितर्फ रु.२३ अर्ब ९१ करोड ४७ लाख र मेसिनरी औजारमा रु.३ खर्ब ५१ अर्ब ४४ करोड ८२ लाख वृद्धि भएको छ। यो वर्ष प्राकृतिक सम्पत्तिमा खर्च भएको छैन र मेसिनरी औजारमा रु.१० अर्ब ३९ करोड १७ लाख २० हजार खर्च देखिएको छ। उक्त सम्पत्तिमा भएको वृद्धिको पुष्ट्याइँ पेस गरेको छैन।

२.१०. **प्राविधिक तथा अन्य सहायता** - बजेट वक्तव्यसाथ संसदमा पेस भएको प्राविधिक तथा अन्य सहायतासम्बन्धी विवरणमा १७ सङ्घीय मन्त्रालय/निकायअन्तर्गतका १२० आयोजना तथा कार्यक्रमको लागि यो वर्ष रु.१९ अर्ब २४ करोड ६१ लाख ६४ हजार प्राविधिक सहायता प्राप्त हुने उल्लेख भएकोमा सोबाट भएको खर्च सम्बन्धित कार्यालयले आर्थिक विवरणमा समावेश गरी लेखापरीक्षण गराएका छैनन्। यसै गरी सो खर्च एकीकृत वित्तीय विवरणमा समेत समावेश भएको छैन।

२.११. **उठ्न बाँकी ऋण लगानी** - वैदेशिक ऋणबाट विभिन्न संस्थान तथा समितिमा पुनर्लगानी गरेको ऋण यस वर्षसम्म रु.३ खर्ब ६७ अर्ब ८८ करोड ४१ लाख उठ्न बाँकी रहेको छ। सो मध्ये रु.२ खर्ब ७७ अर्ब ९० करोड ८५ लाख भाका नाघेको साँवा, ब्याज रहेकोमा सरकारले दातृ निकायलाई निर्धारित समयमा भुक्तानी गरेको हुँदा भाका नाघेको रकमले सञ्चित कोषमा असर पुऱ्याएको छ।

२.१२. **विभाज्य कोष** - अन्तर सरकारी वित्त व्यवस्थापन ऐन, २०७४ को दफा ६ र ७ मा विभाज्य कोषमा राजस्व तथा रोयल्टीको रकम जम्मा गरी तीन तहका सरकारबिच बाँडफाँट गर्ने व्यवस्था छ। यो वर्ष सङ्घीय विभाज्य कोषमा रु.४ खर्ब ७२ अर्ब १९ करोड ८२ लाख दाखिला भएकोमा रु.४ खर्ब ६३ अर्ब ९६ करोड ७२ लाख बाँडफाँट भई रु.८ अर्ब २३ करोड १० लाख बाँडफाँट गर्न बाँकी रहेको छ। साथै प्रदेश सरकारहरुले रोयल्टी वापत उठाएको रकम सङ्घीय विभाज्य कोषमा दाखिला गर्नुपर्नेमा रु.१ करोड ६६ हजार प्रदेश सञ्चित कोषमा दाखिला गरेको हुँदा विभाज्य कोषमा घटी आम्दानी देखिएको छ। विभाज्य कोषबाट बाँडफाँट नभएको कारणबाट सङ्घीय सञ्चित कोषको राजस्व असुली अङ्कमा उक्त बाँडफाँटबाट प्राप्त हुने रकम उल्लेख भएको छैन।

२.१३. **सम्भावित दायित्व तथा प्रतिबद्धता** - आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६ को दफा १२ तथा आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व नियमावली, २०७७ को नियम २० र २१ बमोजिम अर्थ मन्त्रालय र महालेखा नियन्त्रक कार्यालयले सम्भावित दायित्व तथा प्रतिबद्धताको अभिलेख राख्नुपर्ने व्यवस्था भए तापनि कानुनबाट सिर्जित वा अदालतको निर्णय वा आदेशबाट बेहोर्नुपर्ने सम्भावित दायित्वका साथै प्रतिबद्धता रकमको अद्यावधिक अभिलेख नराखेकोले सो रकम खुलासा गरेको छैन।

२.१४. **सम्पत्तिको यथार्थता** - आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६ को दफा २६ (५) बमोजिम महालेखा नियन्त्रक कार्यालयले नेपाल सरकारको सम्पत्ति तथा दायित्वको एकीकृत विवरण २०८२ कार्तिकमा पेस गरेको छ। जिन्सी अभिलेखमा विभिन्न निकायका वर्षान्तमा साबुत देखाइएका कतिपय सम्पत्ति तथा मालसामान २०८२ भाद्र २३ र २४ को आन्दोलन र घटनाका क्रममा पूर्ण तथा आंशिक क्षति भए तापनि सो सम्बन्धमा खुलासा उल्लेख गरेको छैन।

२.१५. **अनुदान निकासा** - अर्थ मन्त्रालयले यो वर्ष ब्याज अनुदानका लागि नेपाल राष्ट्र बैङ्कलाई रु.५ अर्ब ५५ करोड निकासा गरेकोमा सो बैङ्कको वित्तीय विवरण अनुसार वर्षान्तमा सो अनुदान रु.२ अर्ब २ करोड ३६ लाख मौज्दात रहेको छ। उक्त मौज्दातको लागि आन्तरिक ऋणको औसत ब्याज दर ३.८७ प्रतिशतले लागत रु.७ करोड ८३ लाख १३ हजार वृद्धि भएको छ। प्रदेश तथा स्थानीय तहलाई दिएको सशर्त अनुदानबाट खर्च नभई बाँकी रहेको रु.१ अर्ब ५३ करोड ८६ लाख आर्थिक वर्षको समाप्ति पश्चात् सञ्चित कोषमा फिर्ता भएको छ।

२.१६. **बेरुजु** - यस वर्षको लेखापरीक्षणबाट सङ्घीय मन्त्रालय तथा अन्य निकायतर्फ असुल गर्नुपर्ने रु.३० अर्ब ६ करोड ९४ लाख, अनियमित देखिएको रु.४ अर्ब २९ करोड २५ लाख, प्रमाण कागजात पेस नभएको रु.२६ अर्ब ४३ करोड १६ लाख, शोधभर्ना नलिएको रु.१ करोड ६७ लाख र पेस्की बाँकी रु.२ अर्ब ३७ करोड ९० लाखसमेत रु.६३ अर्ब १८ करोड ९२ लाख बेरुजु देखिएको छ। यस अतिरिक्त राजस्व बक्यौता रु.७ खर्ब ९ अर्ब ३५ करोड ८४ लाख र शोधभर्ना हुन बाँकी वैदेशिक अनुदान र ऋण क्रमशः रु.२ अर्ब ५१ करोड ५८ लाख र रु.१५ अर्ब ७२ करोड ७० लाख रहेको देखिन्छ।

लेखापरीक्षण कार्य नेपालको संविधान, लेखापरीक्षण ऐन, २०७५ तथा महालेखापरीक्षकको कार्यालयले अवलम्बन गरेको नेपाल सरकारी लेखापरीक्षण मान, मार्गदर्शन तथा लेखापरीक्षणसँग सम्बन्धित अन्य प्रचलित कानुनबमोजिम गरिएको छ। एकीकृत वित्तीय विवरण तयार गर्ने निकायसँग हामी स्वतन्त्र छौं। त्यसका लागि स्वीकृत आचारसंहिताअनुसार हामीले काम गरेका छौं। लेखापरीक्षणको क्रममा प्राप्त भएका आधार र प्रमाण राय व्यक्त गर्न पर्याप्त र उपयुक्त छन् भन्ने कुरामा हामी विश्वस्त छौं।

३. **अन्य बेहोरा** - यो वर्ष लेखापरीक्षण गरिएका निकायबाट भएका वित्तीय कारोबार, कार्यसम्पादन र परिपालना स्थितिको परीक्षण गर्दा शासकीय प्रबन्ध, अर्थतन्त्र, सार्वजनिक वित्त व्यवस्थापन, सार्वजनिक सम्पत्ति व्यवस्थापन, विकास व्यवस्थापन, सार्वजनिक प्रशासन, सूचना प्रविधि र सुशासन लगायतका विषयमा सुधार गर्नुपर्ने देखिएको छ।

४. **वित्तीय विवरण उपर व्यवस्थापन र लेखा उत्तरदायी अधिकृतको जिम्मेवारी** - आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६ को दफा ५० (२) बमोजिम लेखा राख्ने, खर्च गर्ने तथा बेरुजु फर्स्यौंट गर्ने गराउनेलगायतका वित्तीय उत्तरदायित्व वहन गर्ने जिम्मेवारी सम्बन्धित लेखा उत्तरदायी अधिकृतको हुने र उपदफा ३ बमोजिम सम्बन्धित पदाधिकारीबाट उपर्युक्तअनुसार उत्तरदायित्व बहन गरे नगरेको सम्बन्धमा निगरानी गर्ने उत्तरदायित्व सम्बन्धित विभागीय मन्त्रीको हुने व्यवस्था छ। सोही ऐनको दफा २९ मा प्रत्येक आर्थिक वर्षको सङ्घीय सञ्चित कोषको अतिरिक्त वैदेशिक अनुदान र ऋण सहायता तथा लगानीको लेखा र विनियोजन, राजस्व, धरौटी तथा अन्य कोषहरूसहितको केन्द्रीय लेखाको एकीकृत वित्तीय विवरण तयार गर्ने जिम्मेवारी महालेखा नियन्त्रक कार्यालयको रहेको छ। नेपाल सार्वजनिक क्षेत्र लेखामान (नगदमा आधारित) बमोजिम आर्थिक कारोबारको सही र यथार्थ अवस्था चित्रण हुने गरी नेपाल सरकारको एकीकृत वित्तीय विवरण तयार गर्ने तथा जालसाजी वा त्रुटिका कारणबाट वित्तीय विवरण सारभूतरूपमा गलत आकडारहित बन्ने गरी आवश्यक आन्तरिक नियन्त्रण प्रणाली लागु गर्ने जिम्मेवारी अर्थ मन्त्रालय, सम्बन्धित लेखा उत्तरदायी अधिकृत एवं मातहतका जिम्मेवार व्यक्तिमा रहेको छ।

५. **वित्तीय विवरणको परीक्षण उपर लेखापरीक्षकको जिम्मेवारी** - वित्तीय विवरण समग्रमा जालसाजी वा त्रुटिको कारण सारभूत रुपमा गलत आँकडारहित रहेको छ भनी यथोचित आश्वस्तता प्राप्त गरी रायसहितको लेखापरीक्षण प्रतिवेदन जारी गर्नु लेखापरीक्षणको उद्देश्य हो। लेखापरीक्षणमा यथोचित आश्वस्ततालेउच्चस्तरको आश्वस्तता प्रदान गरेको हुन्छ। लेखापरीक्षण ऐन तथा महालेखापरीक्षकको कार्यालयले अवलम्बन गरेको नेपाल सरकारी लेखापरीक्षण मान, मार्गदर्शन तथा लेखापरीक्षणसँग सम्बन्धित अन्य प्रचलित कानुनबमोजिम लेखापरीक्षण कार्यसम्पादन गरिएको छ। यसरी लेखापरीक्षण गरेको अवस्थामा समेत आन्तरिक नियन्त्रण र वित्तीय प्रतिवेदनको प्रकृति, लेखापरीक्षणका विधि तथा लेखापरीक्षण सम्पन्न गर्ने समय जस्ता लेखापरीक्षणका अन्तर्निहित सीमाहरूका कारण वित्तीय विवरण वा आर्थिक कारोबारमा भएका सबै प्रकारका जालसाजी वा त्रुटि पत्ता लाग्न सक्ने निश्चितता हुँदैन। वित्तीय विवरणका उपयोगकर्ताले सामान्यतया गर्ने आर्थिक निर्णयमा फरक पार्ने अवस्था देखिएका जालसाजी वा त्रुटिका एक वा समग्र सूचनालाई सारभूतरूपमा गलत आकडा मानिएको छ।

(तोयम राया)
महालेखापरीक्षक

नेपाल सरकार

अर्थ मन्त्रालय

पत्र संख्याः- २०८२/८३

च. नं.:-

सिंहदरबार, काठमाडौं
नेपाल ।
मितिः २०८३/१/२४

विषयः- उत्तरदायित्व दृढोक्ति।

आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६ को दफा ३ बमोजिम सञ्चालित सङ्घीय सञ्चित कोष, बैदेशिक अनुदान, ऋण सहायता तथा लगानीको लेखा र बजेटरी तथा गैर बजेटरी निकायको विनियोजन, राजस्व, धरौटी तथा अन्य कोष समेतको विवरणलाई समेटी ऐनको दफा २९ को उपदफा (१) एवम् आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व नियमावली, २०७७ को नियम ७५ को उपनियम (४) बमोजिम आर्थिक वर्ष २०८१/८२ को केन्द्रीय लेखाको एकीकृत वित्तीय विवरण तयार गरिएको छ।

आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व नियमावली, २०७७ को नियम ५६ को उपनियम (१) बमोजिम नेपाल सरकारले अपनाएको नगदमा आधारित दोहोरो लेखा प्रणाली अनुसार राखिएको लेखा आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६ को दफा २५ को उपदफा (४) बमोजिम महालेखापरीक्षकबाट स्वीकृत गरिएको लेखा ढाँचा र सोही ऐनको दफा ५ को उपदफा (२) बमोजिम नेपाल सरकारले स्वीकृत गरेको नेपाल सार्वजनिक क्षेत्र लेखामान, २०७९ को मानदण्डमा आधारित भई यो वित्तीय विवरण तयार गरिएको छ। यो विवरणले नेपाल सरकारका निकायहरूको आर्थिक वर्ष २०८१/८२ को अन्त्यको वित्तीय स्थिति र कारोवारलाई प्रतिबिम्बित गरेको छ। उपर्युक्त वित्तीय विवरण कानुनी प्रावधान सम्मत रहनुको साथै पूर्ण र विश्वसनीय रहेका छन्।

(शोभाकान्त पौडेल)
महालेखा नियन्त्रक
मिति २०८३/१/२४

यी आर्थिक विवरण तथा सूचनाहरु आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६,आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व निमावली, २०७७, नेपाल सरकार (कार्यविभाजन) नियमावली, २०७४ र नेपाल सरकार (कार्यसम्पादन) नियमावली, २०६४ को प्रावधान सम्मत रहेका छन्।

(डा. घनश्याम उपाध्याय)
सचिव
अर्थ मन्त्रालय
मिति २०८३/१/२४

टेलिफोन नं.:- बजेट म. ४२११८०१, प्रशासन म. ४२११७४८, ४२११३००, राजस्व व्य.म. ४२११८६७, अ.आ.स.स.म. ४२११८३७
आ.नि.वि.म. ४२११८२६, योजना, अनुगमन तथा मू.म. ४२००५३७, कानून तथा फैसला का.म. ४२११८१३, वि.क्षे.व्य. तथा सं.स.म. ४२११९९३, वि.सं.स.म. ४२११३१६
फ्याक्स नं. ४२११६४, ४२११३४८ (बजेट म.), ४२११६५, (अ.आ.स.स.म.)
इमेल : admindivision@mof.gov.np, वेव साईटः www.mof.gov.np

नेपाल सरकार
अर्थ मन्त्रालय
महालेखा नियन्त्रक कार्यालय

प्राप्ति र भुक्तानीको एकिकृत वार्षिक प्रतिवेदन (बजेट र गैरबजेट निकाय)

आर्थिक वर्ष: २०८१/०८२ रकम रु ..... मा .....

क्र.सं./आर्थिक संकेत	विवरण	टिप्पणी नं.	चालु आ.व.को कारोबार			गत आ.व. को कारोबार		
			नगद	तेस्रो पक्ष भुक्तानी (सोझै भुक्तानी)	जम्मा	नगद	तेस्रो पक्ष भुक्तानी (सोझै भुक्तानी)	जम्मा
१	प्राप्ति		१	२	३ =१+२	४	५	६ =४+५
	राजस्व, अनुदान र अन्य प्राप्ति		11,72,52,02,90,535.65	13,76,95,86,109.04	11,86,28,98,76,644.69	10,05,38,94,52,438.16	10,12,07,45,415.91	10,15,51,01,97,854.07
११०००	कर राजस्व	१	9,10,72,58,03,740.40	-	9,10,72,58,03,740.40	8,20,69,70,33,432.69	-	8,20,69,70,33,432.69
१४०००	अन्य राजस्व	१	2,01,38,35,20,982.86	-	2,01,38,35,20,982.86	1,33,92,60,35,665.51	-	1,33,92,60,35,665.51
१५०००	अनुदान	१.३	37,62,46,38,066.11	13,76,95,86,109.04	51,39,41,24,175.15	14,20,74,63,104.69	10,12,07,45,415.91	24,32,82,08,610.60
	अन्य प्राप्ति		**22,78,64,27,756.28**	-	**22,78,64,27,756.28**	**36,55,89,20,145.27**	-	**36,55,89,20,145.27**
१५०००	बेरुजु, निकासा फिर्ता र अनुदान फिर्ता	१	22,78,64,27,756.28	-	22,78,64,27,756.28	36,55,89,20,145.27	-	36,55,89,20,145.27
	लगानी तथा वित्तीय प्राप्ति		**4,21,45,03,04,289.85**	**38,47,29,35,234.75**	**4,59,92,32,39,524.60**	**3,17,86,52,23,757.19**	**37,08,86,15,809.46**	**3,54,95,38,39,566.65**
३२१५६ - ५९	सेयर बिक्री तथा विनिवेश	२.१	-	-	-	-	-	-
३२१४४ - ४९	आन्तरिक ऋण लगानी फिर्ता प्राप्ति	२.२	3,19,42,13,186.52	-	3,19,42,13,186.52	7,26,09,89,738.00	-	7,26,09,89,738.00
३२२४२	वैदेशिक ऋण लगानी फिर्ता प्राप्ति	२.२	-	-	-	-	-	-
३३१४१ - ४४	आन्तरिक ऋण प्राप्ति	२.३	3,29,78,14,17,080.44	-	3,29,78,14,17,080.44	2,34,42,14,20,000.00	-	2,34,42,14,20,000.00
३३२४१	वैदेशिक ऋण प्राप्ति	२.४	88,47,46,74,022.89	38,47,29,35,234.75	1,26,94,76,09,257.64	76,18,28,14,019.19	37,08,86,15,809.46	1,13,27,14,29,828.65
क.	कुल जम्मा प्राप्ति		**15,93,97,05,94,825.50**	**52,24,25,21,343.79**	**16,46,21,31,16,169.29**	**13,23,25,46,76,195.34**	**47,20,93,61,225.37**	**13,70,46,40,37,420.72**
२	भुक्तानी							-
२.१	चालु खर्च		**10,00,55,46,41,724.48**	**5,55,83,00,818.18**	**10,06,31,29,42,542.66**	**9,46,74,44,69,858.25**	**5,42,17,02,708.28**	**9,52,16,61,72,566.53**
२१०००	पारिश्रमिक / सुविधा खर्च	३.१	1,89,61,55,74,356.83	30,04,33,535.93	1,89,91,60,07,892.76	1,83,55,01,48,439.76	3,36,820.00	1,83,55,04,85,259.76
२२०००	मालसमान तथा सेवाको उपभोग खर्च	३.१	55,76,68,91,820.23	2,23,90,31,452.91	58,00,59,23,273.14	46,36,22,03,099.97	2,22,10,30,912.44	48,58,32,34,012.41
२४०००	ब्याज, सेवा शुल्क तथा बैङ्क कमिशन	३.१	72,09,86,40,104.95	-	72,09,86,40,104.95	83,17,60,77,374.02	-	83,17,60,77,374.02
२५०००	सहायता खर्च	३.१	76,90,60,552.88	-	76,90,60,552.88	74,03,04,002.45	-	74,03,04,002.45
२६०००	अनुदान खर्च	३.१	4,24,61,51,35,683.33	1,28,54,32,819.43	4,25,90,05,68,502.76	3,98,69,84,24,040.51	1,14,29,46,357.79	3,99,84,13,70,398.30
२७०००	सामाजिक सुरक्षा खर्च	३.१	2,45,89,02,39,482.02	1,77,98,86,543.35	2,47,67,01,26,025.37	2,26,84,75,44,692.62	2,00,88,65,048.60	2,28,85,64,09,741.22
२८०००	अन्य	३.१	11,89,90,99,664.24	5,35,16,466.56	11,95,26,16,130.80	7,36,97,08,148.92	4,85,23,569.45	7,41,82,31,718.37
३१०००	पुँजीगत खर्च		**2,24,87,40,07,163.86**	**16,18,63,44,718.75**	**2,41,06,03,51,872.60**	**1,96,86,65,03,828.76**	**13,65,86,88,290.86**	**2,10,52,51,92,119.62**
३११००	स्थिर सम्पत्ति प्राप्ति खर्च		**2,19,15,12,55,006.86**	**16,18,27,12,833.71**	**2,35,33,39,67,840.57**	**1,93,53,12,93,095.45**	**13,65,29,82,305.57**	**2,07,18,42,75,401.02**
३११९०	भवन तथा संरचना	३.२	25,18,80,42,584.11	20,44,01,796.75	25,39,24,44,380.86	25,21,78,29,068.37	15,95,93,676.80	25,37,74,22,745.17
३११२०	सवारी साधन तथा मेशिनरी औजार	३.२	10,96,57,15,963.71	12,90,27,903.78	11,09,47,43,867.49	11,06,03,57,211.48	26,10,91,374.88	11,32,14,48,586.36
३११३० - ४०	अन्य पुँजीगत खर्च	३.२	6,86,99,54,871.70	1,34,16,02,751.79	8,21,15,57,623.49	8,18,92,26,613.08	93,59,22,781.37	9,12,51,49,394.45
३११५०	सार्वजनिक निर्माण	३.२	1,71,67,38,06,397.81	14,50,73,06,401.39	1,86,18,11,12,799.20	1,45,42,17,80,350.11	12,29,63,74,472.52	1,57,71,81,54,822.63
३११६०	निर्मित संरचनाको सुधार खर्च	३.२	1,29,74,08,095.17	1,86,960.00	1,29,75,95,055.17	93,49,03,692.84	-	93,49,03,692.84
३११७०	पुँजीगत सुधार खर्च	३.२	3,15,63,27,094.36	1,87,020.00	3,15,65,14,114.36	2,70,71,96,159.57	-	2,70,71,96,159.57
३१४००	प्राकृतिक सम्पत्ति खर्च		**5,72,27,52,146.99**	**36,31,885.04**	**5,72,63,84,032.03**	**3,33,52,10,733.31**	**57,05,985.29**	**3,34,09,16,718.60**
३१४१०	जग्गा प्राप्ति	३.२	5,42,92,01,779.99	1,88,460.00	5,42,93,90,239.99	3,33,34,94,263.31	-	3,33,34,94,263.31
३१४४०	अमूर्त सम्पत्ति प्राप्ति खर्च (Intangible)	३.२	29,35,50,367.00	34,43,425.04	29,69,93,792.04	17,16,470.00	57,05,985.29	74,22,455.29
३२०००	वित्तीय व्यवस्था		**3,03,22,37,39,199.77**	**30,39,78,75,606.86**	**3,33,62,16,12,806.63**	**2,43,10,53,15,645.91**	**26,12,80,70,226.23**	**2,71,23,42,66,072.14**
३२१४५ ४७	आन्तरिक ऋणको साँवा भुक्तानी	४.२	2,44,22,92,06,000.00	-	2,44,22,92,06,000.00	1,82,55,74,00,000.00	-	1,82,55,74,00,000.00
३३२४२	बाह्य ऋणको साँवा भुक्तानी	४.२	47,28,58,59,292.85	-	47,28,58,59,292.85	40,72,21,42,825.06	-	40,72,21,42,825.06
३२१४१-४३	आन्तरिक ऋण लगानी	४.१	8,06,97,61,423.00	28,51,61,50,742.03	36,58,59,12,165.03	14,20,50,92,620.85	26,53,22,30,411.36	40,73,73,23,032.21
३२१५१-५२	आन्तरिक सेयर लगानी	४.१	3,09,91,95,881.00	1,88,17,25,064.83	4,98,09,20,945.83	5,40,46,21,000.00	1,59,67,39,814.87	7,00,13,60,814.87
३२२४१	बाह्य ऋण लगानी	४.१	-	-	-	-	-	-
३२२५१	बाह्य सेयर लगानी	४.१	53,97,13,602.92	-	53,97,13,602.92	21,60,59,400.00	-	21,60,59,400.00
ख.	कुल जम्मा भुक्तानी		**15,28,75,23,85,078.10**	**52,24,25,21,343.79**	**15,80,99,49,06,421.89**	**13,86,71,62,89,932.92**	**47,20,93,61,225.37**	**14,33,92,56,50,758.29**
ग.	बचत /कमी (ग = क-ख)		65,21,82,09,747.40	-	65,21,82,09,747.40	(63,46,16,13,337.58)	-	(63,46,16,13,337.58)
घ.	धौरौटी, आकस्मिक कोष लगायतका अन्य कोषको मौज्दातको अघ/घट (+/-)	५	2,41,25,77,476.18	-	2,41,25,77,476.18	26,17,20,18,392.13		26,17,20,18,392.13
ङ.	यस आ.व.को नगद तथा बैङ्क मौज्दात (बचत /(कमी)) (ङ = ग+घ)		67,63,07,87,223.58	-	67,63,07,87,223.58	(37,28,95,94,945.44)	-	(37,28,95,94,945.44)
च.	गत आ.व.को नगद तथा बैङ्क मौज्दात		(15,44,06,01,011.89)	-	(15,44,06,01,011.89)	(25,55,52,89,052.16)	-	(25,55,52,89,052.16)
छ.	विनिमय नाफा/घाटा तथा अन्य समायोजन	१९	3,15,22,77,865.76	-	3,15,22,77,865.76	47,40,42,82,985.71	-	47,40,42,82,985.71
ज.	आ.व. अन्तको बाँकी नगद तथा बैङ्क मौज्दात (ज= ङ+च+छ)		**55,34,24,64,077.45**	-	**55,34,24,64,077.45**	**(15,44,06,01,011.89)**	-	**(15,44,06,01,011.89)**

नोट: गैरबजेट निकायलाई प्रदान गरिएको अनुदान रकम दोहोरो गणना नहुनेगरी प्राप्ति र भुक्तानीमा घटाइएको छ ।

तयार गर्नेको सही:
नाम:
पद:
मिति:

महालेखा नियन्त्रकको सही:
नाम: शोभाकान्ती पौडेल
पद: महालेखा नियन्त्रक
मिति: २०८२।०९।२५

उप

महालेखा परीक्षकको सही:
नाम: वैकुण्ठ बहादुर अधिकारी
पद:
मिति: 2082/9/28

नेपाल सरकार

अर्थ मन्त्रालय

महालेखा नियन्त्रक कार्यालय

सङ्घीय सञ्चित कोषको वार्षिक आर्थिक विवरण

आर्थिक वर्ष: २०८१/०८२ रकम रु. ..... मा .....

विवरण	टिप्पणी नं.	चालु आ.व.को कारोबार			गत आ.व. को कारोबार		
		नगद	तेस्रो पक्ष भुक्तानी (सोझै भुक्तानी)	जम्मा	नगद	तेस्रो पक्ष भुक्तानी (सोझै भुक्तानी)	जम्मा
१	२	३	४	५=३+४	६	७	८=६+७
१. राजस्व, अनुदान र अन्य प्राप्ति		**10,66,24,77,08,046.78**	**13,18,38,19,059.63**	**10,79,43,15,27,106.41**	**9,66,81,11,52,724.11**	**10,10,06,97,788.94**	**9,76,91,18,50,513.05**
१.१. राजस्व		10,32,39,40,90,616.47	-	10,32,39,40,90,616.47	9,29,04,77,93,873.37	-	9,29,04,77,93,873.37
क. कर	१.२	9,10,72,58,03,740.40		9,10,72,58,03,740.40	8,20,69,70,33,432.69		8,20,69,70,33,432.69
ख. अन्य राजस्व	१.२	1,21,66,82,86,876.07		1,21,66,82,86,876.07	1,08,35,07,60,440.68		1,08,35,07,60,440.68
१.२. अनुदान		16,43,86,66,947.97	13,18,38,19,059.63	29,62,24,86,007.60	13,90,86,98,103.58	10,10,06,97,788.94	24,00,93,95,892.52
क. द्विपक्षिय वैदेशिक अनुदान	१.३	5,36,58,61,131.37	9,59,70,81,274.65	14,96,29,42,406.03	1,36,00,52,051.44	3,66,34,13,172.38	5,02,34,65,223.82
ख. बहुपक्षिय वैदेशिक अनुदान	१.३	11,10,28,05,816.60	3,58,67,37,784.97	14,68,95,43,601.57	12,54,86,46,052.14	6,43,72,84,616.56	18,98,59,30,668.70
ग. अन्तरसरकारी वित्तीय हस्तान्तरण	१.३	-	-	-	-	-	-
१.३. बेरुजु तथा अन्य प्राप्ति	१.२	17,38,49,50,482.34		17,38,49,50,482.34	23,85,46,60,747.16		23,85,46,60,747.16
२. वित्तीय व्यवस्थाबाट प्राप्ति		**4,20,18,52,05,798.85**	**38,47,29,35,234.75**	**4,58,65,81,41,033.60**	**3,17,86,52,23,757.19**	**37,08,86,15,809.46**	**3,54,95,38,39,566.65**
२.१. ऋण लगानी फिर्ता		2,63,42,04,695.52	-	2,63,42,04,695.52	7,26,09,89,738.00	-	7,26,09,89,738.00
क. आन्तरिक ऋण लगानी फिर्ता	२.२	2,63,42,04,695.52		2,63,42,04,695.52	7,26,09,89,738.00		7,26,09,89,738.00
ख. वैदेशिक ऋण लगानी फिर्ता	२.२	-		-	-		-
२.२. शेयर बिक्री		-	-	-	-	-	-
क. आन्तरिक शेयर बिक्री	२.१	-		-	-		-
ख. वैदेशिक शेयर बिक्री	२.१	-		-	-		-
२.३. वैदेशिक ऋण प्राप्ति		88,47,46,74,022.69	38,47,29,35,234.75	1,26,94,76,09,257.64	76,18,23,14,019.19	37,08,86,15,809.46	1,13,27,14,29,828.65
क. बहुपक्षीय	२.४	-	-	-	-	-	-
ख. द्विपक्षीय	२.४	-	-	-	-	-	-
ग. अन्य				-			-
२.४ आन्तरिक ऋण		3,29,07,63,27,080.44	-	3,29,07,63,27,080.44	2,34,42,14,20,000.00	-	2,34,42,14,20,000.00
क. राष्ट्रिय बचतपत्र	२.३	-		-	-		-
ख. नागरिक बचतपत्र	२.३	3,90,01,70,000.00		3,90,01,70,000.00	36,98,00,000.00		36,98,00,000.00
ग. विकास ऋणपत्र	२.३	2,10,95,00,00,000.00		2,10,95,00,00,000.00	1,79,00,00,00,000.00		1,79,00,00,00,000.00
घ. वैदेशिक रोजगार बचतपत्र	२.३	14,05,60,000.00		14,05,60,000.00	5,16,20,000.00		5,16,20,000.00
ङ. विशेष ऋणपत्र	२.३	-		-	-		-
च. ब्याजमा आधारित ट्रेजरी बिल	२.३	-		-	-		-
छ. बट्टामा आधारित ट्रेजरी बिल	२.३	1,14,08,55,97,080.44		1,14,08,55,97,080.44	55,00,00,00,000.00		55,00,00,00,000.00
ज. अन्य	२.३	-		-	-		-
३. यस वर्षको खुद प्राप्ति (१+२)		**14,86,43,29,13,845.63**	**51,65,67,54,294.38**	**15,38,08,96,68,140.01**	**12,84,67,63,76,481.30**	**47,18,93,13,598.40**	**13,31,86,56,90,079.70**
४. भुक्तानी		**14,61,58,91,68,949.54**	**51,65,67,54,294.38**	**15,13,24,59,23,243.92**	**13,46,21,22,75,187.06**	**47,18,93,13,598.40**	**13,93,40,15,88,785.40**
४.१. सञ्चित कोष माथि व्ययभार हुने रकमबाट खर्च*		**3,61,88,99,08,803.90**	-	**3,61,88,99,08,803.90**	**3,05,63,15,93,394.01**	-	**3,05,63,15,93,394.01**
क. चालु खर्च	३.३	70,69,14,49,511.05	-	70,69,14,49,511.05	82,35,20,50,568.95	-	82,35,20,50,568.95
ख. वित्तीय खर्च	३.३	2,91,19,84,59,292.85	-	2,91,19,84,59,292.85	2,23,27,95,42,825.06	-	2,23,27,95,42,825.06
४.२. विनियोजन ऐनद्वारा भएको खर्च		**10,99,69,92,60,145.64**	**51,65,67,54,294.38**	**11,51,35,60,14,440.02**	**10,40,58,06,81,792.99**	**47,18,93,13,598.40**	**10,87,76,99,95,391.39**
क. चालु खर्च	३.४	8,80,81,17,03,681.48	5,08,53,36,964.13	8,85,89,70,42,645.61	8,41,35,26,89,312.12	5,42,17,02,708.28	8,46,77,43,92,020.40
ख. पुँजीगत खर्च	३.४	2,07,80,50,08,024.24	16,17,35,41,523.39	2,23,97,85,49,547.63	1,78,82,43,06,080.87	13,20,30,57,099.66	1,92,02,73,63,180.53
ग. वित्तीय खर्च	३.४	11,08,25,46,439.92	30,35,78,75,806.86	41,44,04,22,246.78	20,40,36,86,400.00	28,56,45,53,790.46	48,96,82,40,190.46
५. वित्तिय हस्तान्तरण वा अन्य समायोजन		**3,15,22,77,865.76**	-	**3,15,22,77,865.76**	**14,44,56,28,339.46**	-	**14,44,56,28,339.46**
६. यस वर्षको जम्मा भुक्तानी (४+५)		**14,58,43,68,91,083.78**	**51,65,67,54,294.38**	**15,10,09,36,45,378.16**	**13,31,76,66,46,847.54**	**47,18,93,13,598.40**	**13,78,95,59,60,445.94**
७. यस अवधिको कोषमा भएको खुद घट (+/-) (३-६)		**27,99,60,22,761.85**	-	**27,99,60,22,761.85**	**(47,09,02,70,366.24)**	-	**(47,09,02,70,366.24)**
८. आर्थिक वर्षको सुरुवातको मौज्दात		**(2,28,35,76,56,858.93)**	-	**(2,28,35,76,56,858.93)**	**(1,61,26,73,86,492.68)**	-	**(1,61,26,73,86,492.68)**
९. आर्थिक वर्षको अन्त्यको मौज्दात (७+८)		**(2,00,36,16,34,097.08)**	-	**(2,00,36,16,34,097.08)**	**(2,28,35,76,56,858.93)**	-	**(2,28,35,76,56,858.93)**

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तयार गर्नेको सही:

नाम:

पद:

मिति:

.....

महालेखा नियन्त्रकको सही:

नाम: शोभाकान्त पोडेल

पद: महालेखा नियन्त्रक

मिति: २०८२।०९।१४

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उप महालेखा परीक्षकको सही:

नाम: वैकुण्ठ बहादुर अधिकारी

मिति: २०८३/१/२९

नेपाल सरकार
अर्थ मन्त्रालय
महालेखा नियन्त्रक कार्यालय

बजेट तुलनात्मक विवरण (बजेट निकाय)

आर्थिक वर्ष: २०८१/०८२ रकम रु .....मा .....

क्र.सं.	विवरण	टिप्पणी नं.	चालु आ.व.			गत आ.व.		
			सुरु बजेट/अनुमान	अन्तिम कायम बजेट/अनुमान	यथार्थ प्राप्ति /भुक्तानी	सुरु बजेट/अनुमान	अन्तिम कायम बजेट/अनुमान	यथार्थ प्राप्ति /भुक्तानी
१	राजस्व, अनुदान र अन्य प्राप्ति (७+८)		12,60,30,30,00,000.00	-	10,79,43,15,27,106.41	14,22,54,17,00,000.00	-	9,76,91,18,30,513.05
२	राजस्व र अन्य प्राप्ति (३+४+५)		14,19,30,30,00,000.00	-	11,97,20,01,93,175.76	14,22,54,17,00,000.00	-	9,52,90,24,54,620.53
३	कर	१.२	12,84,20,96,00,000.00	-	5,85,94,87,13,651.24	13,05,47,96,00,000.00	-	8,20,69,70,33,432.69
४	अन्य गैरकर राजस्व	१.२	1,35,09,34,00,000.00	-	5,93,86,65,29,042.18	1,17,06,21,00,000.00	-	1,08,35,07,60,440.68
५	विविध प्राप्ति	१.२	-	-	17,38,49,50,482.34	-	-	23,85,46,60,747.16
६	अन्य तहका सरकारलाई राजस्व बाँडफाँड गरिएको राजस्व	१.४	1,59,00,00,000.00	-	1,47,42,11,52,076.95	-	-	-
७	सञ्चित कोषमा दाखिला हुने राजस्व (२-६)		12,60,30,30,00,000.00	-	10,49,77,90,41,098.81	14,22,54,17,00,000.00	-	9,52,90,24,54,620.53
८	अनुदान	१.३	-	-	29,65,24,86,007.60	-	-	24,00,93,95,892.52
९	खर्च (१०+११)		14,93,01,85,00,000.00	14,83,82,43,00,000.00	11,80,56,70,41,704.29	14,43,85,85,00,000.00	14,41,81,84,28,000.00	11,21,15,38,05,769.88
१०	चालु खर्च		11,40,66,45,00,000.00	11,25,75,40,39,537.00	9,56,58,84,92,156.66	11,41,78,41,00,000.00	11,32,55,72,51,494.00	9,29,12,64,42,589.35
	पारिश्रमिक/सुविधा	३.१	1,63,27,59,26,000.00	1,66,21,89,69,295.00	1,56,59,29,75,435.48	1,74,52,15,00,000.00	1,71,82,36,66,480.00	1,54,68,21,33,950.35
	मालसामान तथा सेवाको उपयोग	३.१	54,99,72,72,000.00	57,42,70,20,109.00	41,65,90,70,640.45	54,72,26,00,000.00	57,48,85,37,063.00	39,26,40,41,089.31
	ब्याज, सेवा शुल्क तथा बैङ्क कमिशन	३.१	1,03,12,59,78,000.00	94,71,59,78,000.00	70,44,87,10,967.63	1,05,38,58,00,000.00	1,03,93,90,00,000.00	82,09,77,95,282.40
	सहायता	३.१	94,78,63,000.00	94,97,13,000.00	64,69,30,965.71	96,38,00,000.00	95,88,00,000.00	69,59,84,112.45
	अनुदान	३.१	5,39,73,29,58,210.00	5,29,24,75,14,465.00	4,39,02,36,36,088.47	5,18,38,76,00,000.00	5,16,13,43,24,186.00	4,22,56,20,49,116.68
	सामाजिक सुरक्षा	३.१	2,59,35,63,54,000.00	2,68,61,14,53,226.00	2,44,26,10,17,108.41	2,58,79,19,00,000.00	2,68,99,58,82,741.00	2,26,66,97,75,930.08
	अन्य खर्च	३.१	19,22,81,48,790.00	8,58,33,91,442.00	3,95,61,50,950.51	29,01,09,00,000.00	13,21,70,41,024.00	3,15,43,63,108.10
११	पुँजीगत खर्च		3,52,35,40,00,000.00	3,58,07,02,60,463.00	2,23,97,85,49,547.63	3,02,07,44,00,000.00	3,09,26,11,76,506.00	1,92,02,73,63,180.53
	पुँजीगत खर्च	३.२	3,52,35,40,00,000.00	3,58,07,02,60,463.00	2,23,97,85,49,547.63	3,02,07,44,00,000.00	3,09,26,11,76,506.00	1,92,02,73,63,180.53
१२	बजेट बचत(-)न्यून (+) (९-९)		(2,32,71,55,00,000.00)	(14,83,82,43,00,000.00)	(1,01,13,55,14,697.88)	(21,31,68,00,000.00)	(14,41,81,84,28,000.00)	(1,44,24,19,55,256.84)
१३	वित्तीय व्यवस्था (१४+१९+२३-२५)		(1,75,48,48,00,000.00)	3,76,47,87,00,000.00	(1,25,97,92,59,493.97)	(1,48,29,66,00,000.00)	26,40,49,72,000.00	(82,70,80,58,551.13)
१४	आन्तरिक वित्तीय सम्पत्ति (१५+१६+१७-१८)		67,20,78,00,000.00	67,79,78,00,000.00	38,30,85,03,948.34	81,92,87,00,000.00	82,62,19,72,000.00	41,49,11,91,052.46
१५	सार्वजनिक संस्थानमा ऋण लगानी	४.१	56,48,64,00,000.00	57,07,64,00,000.00	35,95,97,87,698.03	67,59,63,00,000.00	71,97,81,99,000.00	41,75,78,67,975.59
१६	अन्य संस्थामा ऋण लगानी	४.१	-	-	-	-	-	-
१७	संस्थानमा शेयर लगानी	४.१	10,72,14,00,000.00	10,72,14,00,000.00	4,98,09,20,945.83	14,33,24,00,000.00	10,54,37,73,000.00	6,99,43,12,814.87
१८	ऋण लगानी फिर्ता	२.२	-	-	2,63,42,04,695.52	-	-	7,26,09,89,738.00
१९	बाह्य वित्तीय सम्पत्ती (२०+२१)		35,01,00,000.00	54,43,00,000.00	53,97,13,602.92	35,00,00,000.00	35,00,00,000.00	21,60,59,400.00
२०	वैदेशिक ऋण लगानी	४.१	-	-	-	-	-	-
२१	वैदेशिक शेयर लगानी	४.१	35,01,00,000.00	54,43,00,000.00	53,97,13,602.92	35,00,00,000.00	35,00,00,000.00	21,60,59,400.00
२२	आन्तरिक दायित्व (२३+२४)		(84,22,00,00,000.00)	2,45,78,00,00,000.00	(85,16,37,27,080.44)	(57,44,26,00,000.00)	1,82,55,74,00,000.00	(51,86,40,20,000.00)
२३	अन्य संस्थाहरुबाट ऋण प्राप्ति (घटाउने)	२.३	(3,30,00,00,00,000.00)		(3,29,07,63,27,080.44)	(2,40,00,00,00,000.00)	-	(2,34,42,14,20,000.00)
२४	ऋणपत्र मार्फत प्राप्त ऋण साँवा भुक्तानी	४.२	2,45,78,00,00,000.00	2,45,78,00,00,000.00	2,43,91,26,00,000.00	1,82,55,74,00,000.00	1,82,55,74,00,000.00	1,82,55,74,00,000.00
२५	बाह्य वित्तीय दायित्व (२६+२७)		(1,58,80,25,00,000.00)	62,35,66,00,000.00	(79,66,17,49,964.79)	(1,70,13,16,00,000.00)	(2,39,02,44,00,000.00)	(72,54,92,87,003.59)
२६	वैदेशिक ऋणको प्राप्ति (घटाउने)	२.४	(2,12,74,91,00,000.00)		(1,26,94,76,09,257.64)	(2,12,74,91,00,000.00)	(2,83,08,87,00,000.00)	(1,13,27,14,29,828.65)
२७	वैदेशिक ऋण साँवा भुक्तानी	४.२	53,94,66,00,000.00	62,35,66,00,000.00	47,28,58,59,292.85	42,61,75,00,000.00	44,06,43,00,000.00	40,72,21,42,825.06
२८	बजेट बचत (-) न्यून (+) (१२-१३)		-	-	24,84,37,44,896.09	-	-	(61,53,58,98,705.70)
	वित्तियबाहेक अन्य समायोजन(+/-)		-	-	3,15,22,77,865.76	-	-	14,44,56,28,339.46
	चालु वर्षको बचत(-)न्यून (+) (१२-१३+२८)		-	-	27,99,60,22,761.85	-	-	(47,09,02,70,366.24)

तयार गर्नेको सही:
नाम:
पद:
मिति:

महालेखा नियन्त्रकको सही:
नाम: शोभाकान्त मण्डल
पद: महालेखा नियन्त्रक
मिति: २०८२।०९।१४

उप. महालेखा परीक्षकको सही:
नाम: बैकुण्ठ बहादुर अधिकारी
पद:
मिति: २०८३/१/२९

Appendix – I

The name and designation of officers of FCGO involved in preparing and completing this report:

S.N.	Name	Designation	Division/Section
1	Mrs. Yamuna Pradhan	Joint FCG	Treasury Management and Reporting Division, FCGO
2	Mr. Yagya Prasad Dhakal	Deputy FCG	Intergovernmental Fiscal Coordination Section, FCGO
3	Mr. Prakash Pudashaini	Under Secretary (Account)	Public Debt Management Office
4	Mr. Dilaram Giri	Under Secretary (Account)	Ministry of Finance
5	Mr. Rabi Chandra Aryal	Deputy FCG	Treasury Management Section, FCGO
6	Mrs. Pramod Simkhada	Deputy FCG	Internal Audit Section, FCGO
7	Mr. Man Bahadur Magar	Deputy FCG	Public Asset Management Section, FCGO
8	Mr. Krishna Bahadur Adhikari	Deputy FCG	Budget and Reimbursement Section , FCGO
9	Mr. Rejina Koirala	Deputy FCG	Financial Reporting Section, FCGO
10	Mr. Dilip Kumar Maharjan	Account Officer	Water Supply and Waste Management Office, Bhaktapur
12	Mr. Sujan Prasai	Account Officer	Financial Reporting Section, FCGO
13	Mr. Suman Khatiwada	Account Officer	Financial Reporting Section, FCGO
14	Mr. Harihar Bhattarai	Accountant	Financial Reporting Section, FCGO
15	Mr. Chiranjibi Pande	Accountant	Financial Reporting Section, FCGO

For Feedback

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